

KIRKLAND & ELLIS LLP

KIRKLAND & ELLIS INTERNATIONAL LLP

Joshua A. Sussberg, P.C. (admitted *pro hac vice*)

Emily E. Geier, P.C. (admitted *pro hac vice*)

Derek I. Hunter (admitted *pro hac vice*)

601 Lexington Avenue

New York, New York 10022

Telephone: (212) 446-4800

Facsimile: (212) 446-4900

joshua.sussberg@kirkland.com

emily.geier@kirkland.com

derek.hunter@kirkland.com

COLE SCHOTZ P.C.

Michael D. Sirota, Esq.

Warren A. Usatine, Esq.

Felice R. Yudkin, Esq.

Court Plaza North, 25 Main Street

Hackensack, New Jersey 07601

Telephone: (201) 489-3000

msirota@coleschotz.com

wusatine@coleschotz.com

fyudkin@coleschotz.com

*Proposed Co-Counsel for Debtors and
Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF APRIL 23, 2023**

TO: THE HONORABLE JUDGE VINCENT F. PAPALIA UNITED STATES BANKRUPTCY
COURT FOR THE DISTRICT OF NEW JERSEY:

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) file this application (this “Application”) for the entry of an order (the “Order”), substantially in the form attached hereto as **Exhibit A**, authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective as of the Petition Date (as defined herein). In support of this Application, the Debtors submit the declaration of Joshua A. Sussberg, the president of Joshua A. Sussberg, P.C., a partner of Kirkland & Ellis LLP, and a partner of Kirkland & Ellis International LLP (the “Sussberg Declaration”), which is attached hereto as **Exhibit B** and the declaration of Holly Etlin, the Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., which is attached hereto as **Exhibit C** (the “Etlin Declaration”). In further support of this Application, the Debtors respectfully state as follows.

Jurisdiction and Venue

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2) and the Debtors confirm their consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”).

Background

4. On April 23, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On April 24, 2023, the Court entered an order [Docket No. 75] authorizing the joint administration and procedural consolidation of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases. On May 5, 2023, the United States Trustee for the District of New Jersey (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 218].

5. A description of the Debtors’ business, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to allow for a smooth transition into chapter 11 are set forth in the *Declaration of Holly Etlin, Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., in Support of the Debtors’ Chapter 11 Petitions and First Day Motions*, filed on April 23, 2023 [Docket No. 10] (the “First Day Declaration”), filed on April 23, 2023, and incorporated herein by reference.

Relief Requested

6. By this Application, the Debtors seek entry of the Order authorizing the retention and employment of Kirkland as their attorneys in accordance with the terms and conditions set forth in that certain engagement letter between the Debtors and Kirkland effective as of December 22, 2022 (the “Engagement Letter”), a copy of which is attached hereto as **Exhibit 1** to the Order and incorporated herein by reference.

Kirkland's Qualifications

7. The Debtors seek to retain Kirkland because of Kirkland's recognized expertise and extensive experience and knowledge in the field of debtors' protections, creditors' rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

8. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases in this District and Circuit, including, among others: *In re BlockFi Inc.*, No. 22-19361 (MBK) (Bankr. D.N.J. Feb. 1, 2023); *In re Carestream Health, Inc.* No. 22-10778 (JKS) (Bankr. D. Del. Oct. 7, 2022); *In re Riverbed Technology, Inc.*, No. 21-11503 (CTG) (Bankr. D. Del. Dec. 8, 2021); *In re Alex and Ani, LLC*, No. 21-10918 (CTG) (Bankr. D. Del. Jul. 15, 2021); *In re Highpoint Res. Corp.*, No. 21-10565 (CSS) (Bankr. D. Del. Apr. 13, 2021); *In re RGN-Grp. Holdings, LLC*, No. 20-11961 (BLS) (Bankr. D. Del. Nov. 4, 2020); *In re Town Sports Int'l, LLC*, No. 20-12168 (CSS) (Bankr. D. Del. Oct. 29, 2020); *In re APC Auto. Techs. Intermediate Holdings, LLC*, No. 20-11466 (CSS) (Bankr. D. Del. June 23, 2020); *In re Extraction Oil & Gas, Inc.*, No. 20-11548 (CSS) (Bankr. D. Del. June 16, 2020); *In re Akorn, Inc.*, No. 20-11177 (KBO) (Bankr. D. Del. June 11, 2020).²

9. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' business and many of the potential legal issues that may arise in the context of these chapter 11 cases. The Debtors believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

² Because of the voluminous nature of the orders cited in this Application, they are not attached to this Application. Copies of these orders are available upon request to Kirkland.

Services to be Provided

10. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' assets; and (iii) advising the Debtors on corporate and litigation matters.

11. Cole Schotz's role in these chapter 11 cases is to serve as New Jersey counsel, with extensive experience and expertise in bankruptcy cases in this district. In that capacity, Cole Schotz will provide the Debtors with advice regarding the local rules, practice and procedures of the United States Bankruptcy Court for the District of New Jersey, and Third Circuit law. Additionally, Cole Schotz will provide legal advice and services on any matter on which Kirkland may have a conflict or as requested based on Cole Schotz's specialization.

Professional Compensation

12. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

13. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

14. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:³

³ For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable

Billing Category⁴	U.S. Range
Partners	\$1,195-\$2,245
Of Counsel	\$820-\$2,125
Associates	\$685-\$1,395
Paraprofessionals	\$295-\$575

15. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.⁵

16. Kirkland represented the Debtors during the approximately nine-month period before the Petition Date, using the hourly rates listed above and in the Sussberg Declaration. Moreover, these hourly rates are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

17. The rate structure provided by Kirkland is appropriate and not significantly different from (a) the rates that Kirkland charges for other similar types of representations or

conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

⁴ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

⁵ For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business-days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file any such notice with the Court.

(b) the rates that other comparable counsel would charge to do work substantially similar to the work Kirkland will perform in these chapter 11 cases.

18. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

19. To ensure compliance with all applicable deadlines in these chapter 11 cases, from time to time Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

20. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Notwithstanding the foregoing and consistent with the Local Rules, Kirkland will charge no more than \$0.10 per page for standard duplication services in these chapter 11 cases. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

Compensation Received by Kirkland from the Debtors

21. Per the terms of the Engagement Letter, on December 22, 2022, the Debtors paid \$1 million to Kirkland, which, as stated in the Engagement Letter, constituted an "advance

payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$15,214,213.73 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any advance payment retainer will be placed in Kirkland’s general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.⁶

22. Pursuant to Bankruptcy Rule 2016(b), Kirkland has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

23. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred but not yet applied to Kirkland’s advance payment retainer, the amount of Kirkland’s advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a “rates times hours” and “dates of expenses incurred” basis) prior to the Petition Date.

⁶ The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Kirkland's Disinterestedness

24. To the best of the Debtors' knowledge and as disclosed herein and in the Sussberg Declaration, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Sussberg Declaration.

25. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

Supporting Authority

26. The Debtors seek retention of Kirkland as their attorneys pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

27. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United

States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

28. The Debtors submit that for all the reasons stated above and in the Sussberg Declaration, the retention and employment of Kirkland as counsel to the Debtors is warranted. Further, as stated in the Sussberg Declaration, Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Sussberg Declaration.

Notice

29. The Debtors have provided notice of this Application to the following parties or their respective counsel: (a) the U.S. Trustee; (b) the Committee; (c) the Debtors’ 30 largest unsecured creditors (on a consolidated basis); (d) the agents under the Debtors’ prepetition secured facilities and counsel thereto; (e) the DIP Agent counsel thereto; (f) Davis Polk & Wardwell, LLP, and Greenberg Traurig, LLP, in their capacity as counsel to the Prepetition ABL Agent; (g) the indenture trustee to the Debtors’ Senior Unsecured Notes; (h) the United States Attorney’s Office for the District of New Jersey; (i) the Internal Revenue Service; (j) the U.S. Securities and Exchange Commission; (k) the attorneys general in the states where the Debtors conduct their business operations; (l) the monitor in the CCAA proceeding and counsel thereto; (m) the Debtors’ Canadian Counsel; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. A copy of this Application is also available on the website of the Debtors’ notice and claims agent at <https://restructuring.ra.kroll.com/bbby>. In light of the nature of the relief requested, the Debtors submit that no other or further notice is required.

No Prior Request

30. No prior request for the relief sought in this Application has been made to this Court or any other court.

[Remainder of Page Intentionally Left Blank]

WHEREFORE, the Debtors respectfully request that the Court enter the Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and granting such other relief as is just and proper.

Dated: May 20, 2023
Newark, New Jersey

/s/ Holly Etlin
Holly Etlin
Bed Bath & Beyond Inc.
Chief Restructuring Officer and Chief
Financial Officer

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
KIRKLAND & ELLIS LLP KIRKLAND & ELLIS INTERNATIONAL LLP Joshua A. Sussberg, P.C. (admitted <i>pro hac vice</i>) Emily E. Geier, P.C. (admitted <i>pro hac vice</i>) Derek I. Hunter (admitted <i>pro hac vice</i>) 601 Lexington Avenue New York, New York 10022 Telephone: (212) 446-4800 Facsimile: (212) 446-4900 joshua.sussberg@kirkland.com emily.geier@kirkland.com derek.hunter@kirkland.com COLE SCHOTZ P.C. Michael D. Sirota, Esq. Warren A. Usatine, Esq. Felice R. Yudkin, Esq. Court Plaza North, 25 Main Street Hackensack, New Jersey 07601 Telephone: (201) 489-3000 msirota@coleschotz.com wusatine@coleschotz.com fyudkin@coleschotz.com <i>Proposed Co-Counsel for Debtors and Debtors in Possession</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> ,	Case No. 23-13359 (VFP)
Debtors. ¹	(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF KIRKLAND & ELLIS LLP AND
KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF APRIL 23, 2023**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

The relief set forth on the following pages, numbered four (4) through eight (8), is
ORDERED.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023

Upon the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023* (the “Application”),² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an order (the “Order”) authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective as of the Petition Date, pursuant to sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”); and the Court having reviewed the Application, the Declaration of Joshua A. Sussberg, the president of Joshua A. Sussberg, P.C., a partner of Kirkland & Ellis LLP, and a partner of Kirkland & Ellis International LLP (the “Sussberg Declaration”), and the declaration of Holly Etlin, the Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc. (the “Etlin Declaration”); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that the Application is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application and in the Sussberg Declaration that (a) Kirkland does not hold or represent an interest

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023

adverse to the Debtors' estates and (b) Kirkland is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having found that the relief requested in the Application is in the best interests of the Debtors' estates; and the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstances and that no other or further notice is required; and the Court having reviewed the Application and having heard statements in support of the Application at a hearing held before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. The Application is granted to the extent set forth herein.
2. The Debtors are authorized to retain and employ Kirkland as their attorneys effective as of the Petition Date in accordance with the terms and conditions set forth in the Application and in the Engagement Letter attached hereto as **Exhibit 1**.
3. Kirkland is authorized to provide the Debtors with the professional services as described in the Application and the Engagement Letter. Specifically, but without limitation, Kirkland will render the following legal services:
 - a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;

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Debtors: BED BATH & BEYOND INC., *et al.*

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Caption of Order: Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023

- b. advising and consulting on their conduct during these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' assets; and (iii) advising the Debtors on corporate and litigation matters.

4. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the

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Debtors: BED BATH & BEYOND INC., *et al.*

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Caption of Order: Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023

Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court.

Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

5. Kirkland is authorized without further order of the Court to apply amounts from the prepetition advance payment retainer to compensate and reimburse Kirkland for fees or expenses incurred on or prior to the Petition Date consistent with its ordinary course billing practice. At the conclusion of Kirkland's engagement by the Debtors, if the amount of any advance payment retainer held by Kirkland is in excess of the amount of Kirkland's outstanding and estimated fees, expenses, and costs, Kirkland will pay to the Debtors the amount by which any advance payment retainer exceeds such fees, expenses, and costs, in each case in accordance with the Engagement Letter.

6. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the reimbursement provisions allowing the reimbursement of fees and expenses incurred in connection with participating in, preparing for, or responding to any action, claim, suit, or proceeding brought by or against any party that relates to the legal services provided under the Engagement Letter and fees for defending any objection to

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Debtors: BED BATH & BEYOND INC., *et al.*
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Kirkland's fee applications under the Bankruptcy Code are not approved pending further order of the Court.

7. Kirkland shall not charge a markup to the Debtors with respect to fees billed by contract attorneys who are hired by Kirkland to provide services to the Debtors and shall ensure that any such contract attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

8. In order to avoid any duplication of effort and provide services to the Debtors in the most efficient and cost-effective manner, Kirkland shall coordinate with Cole Schotz and any additional firms the Debtors retain regarding their respective responsibilities in these chapter 11 cases.

9. Kirkland shall provide ten-business-days' notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the Engagement Letter are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. No agreement or understanding exists between Kirkland and any other person, other than as permitted by Bankruptcy Code section 504, to share compensation received for services rendered in connection with these chapter 11 cases, nor shall Kirkland share or agree to share compensation received for services rendered in connection with these chapter 11 cases with any other person other than as permitted by Bankruptcy Code section 504.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023

11. The Debtors and Kirkland are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

12. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Local Rules are satisfied by the contents of the Application.

13. To the extent the Application, the Sussberg Declaration, the Etlin Declaration, or the Engagement Letter is inconsistent with this Order, the terms of this Order shall govern.

14. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Application or otherwise waived.

15. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

16. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Exhibit 1

Engagement Letter

KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

Josh Sussberg, P.C.
To Call Writer Directly:
+1 212 446 4829
joshua.sussberg@kirkland.com

601 Lexington Avenue
New York, NY 10022
United States

+1 212 446 4800

www.kirkland.com

Facsimile:
+1 212 446 4900

December 22, 2022

Sue Gove
Director, President & Chief Executive Officer
Bed Bath & Beyond Inc.
650 Liberty Avenue
Union, New Jersey 07083

Re: Retention to Provide Legal Services

Dear Ms. Gove:

We are very pleased that you have asked us to represent Bed Bath & Beyond Inc. and its wholly owned subsidiaries, including those listed in an addendum to this letter (collectively, “Client”) in connection with a potential restructuring. Please note, the Firm’s representation is only of Client; the Firm does not and will not represent any direct or indirect shareholder, director, officer, partner, employee, affiliate, or joint venturer of Client or of any other entity.

General Terms. This retention letter (this “Agreement”) sets forth the terms of Client’s retention of Kirkland & Ellis LLP (and its affiliated entity Kirkland & Ellis International LLP (collectively, the “Firm”)) to provide legal services and constitutes an agreement between the Firm and Client (the “Parties”). This Agreement (notwithstanding any guidelines for outside counsel that Client may provide to the Firm) sets forth the Parties’ entire agreement for rendering professional services for the current matter, as well as for all other existing or future matters (collectively, the “Engagement”), except where the Parties otherwise agree in writing.

Fees. The Firm will bill Client for fees incurred at its regular hourly rates and in quarterly increments of an hour (or in smaller time increments as otherwise required by a court). The Firm reserves the right to adjust the Firm’s billing rates from time to time in the ordinary course of the Firm’s representation of Client.

Although the Firm will attempt to estimate fees to assist Client in Client’s planning if requested, such estimates are subject to change and are not binding unless otherwise expressly and unequivocally stated in writing.

Expenses. Expenses related to providing services shall be included in the Firm’s statements as disbursements advanced by the Firm on Client’s behalf. Such expenses include photocopying, printing, scanning, witness fees, travel expenses, filing and recording fees, certain secretarial overtime, and other overtime expenses, postage, express mail, and messenger charges,

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deposition costs, computerized legal research charges, and other computer services, and miscellaneous other charges. Client shall pay directly (and is solely responsible for) certain larger costs, such as consultant or expert witness fees and expenses, and outside suppliers' or contractors' charges, unless otherwise agreed by the Parties. By executing this Agreement below, Client agrees to pay for all charges in accordance with the Firm's schedule of charges, a copy of which is attached hereto at Schedule 1, as revised from time to time.

Billing Procedures. The Firm's statements of fees and expenses are typically delivered monthly, but the Firm reserves the right to alter the timing of delivering its statements depending on circumstances. Client may have the statement in any reasonable format it chooses, but the Firm will select an initial format for the statement unless Client otherwise requests in writing. Depending on the circumstances, however, estimated or summary statements may be provided, with time and expense details to follow thereafter.

Retainer. Client agrees to provide to the Firm an "advance payment retainer," as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct, *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007), and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein), in the amount of \$1,000,000. In addition, Client agrees to provide one or more additional advance payment retainers upon request by the Firm so that the amount of any advance payment retainers remains at or above the Firm's estimated fees and expenses. The Firm may apply the advance payment retainers to any outstanding fees as services are rendered and to expenses as they are incurred. Client understands and acknowledges that any advance payment retainers are earned by the Firm upon receipt, any advance payment retainers become the property of the Firm upon receipt, Client no longer has a property interest in any advance payment retainers upon the Firm's receipt, any advance payment retainers will be placed in the Firm's general account and will not be held in a client trust account, and Client will not earn any interest on any advance payment retainers; provided, however, that solely to the extent required under applicable law, at the conclusion of the Engagement, if the amount of any advance payment retainers held by the Firm is in excess of the amount of the Firm's outstanding and estimated fees, expenses, and costs, the Firm will pay to Client the amount by which any advance payment retainers exceed such fees, expenses, and costs. Client further understands and acknowledges that the use of advance payment retainers is an integral condition of the Engagement, and is necessary to ensure that: Client continues to have access to the Firm's services; the Firm is compensated for its representation of Client; the Firm is not a pre-petition creditor in the event of a Restructuring Case; and that in light of the foregoing, the provision of the advance payment retainers is in Client's best interests. The fact that Client has provided the Firm with an advance payment retainer does not affect Client's right to terminate the client-lawyer relationship.

Please be advised that there is another type of retainer known as a "security retainer," as defined in *Dowling v. Chicago Options Assoc.*, 875 N.E.2d at 1018, and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein). A security retainer remains the property of the client until the lawyer applies it to charges for services that are actually rendered and expenses that are incurred. Any unearned funds are then returned to the client. In other circumstances not present here, the Firm would consider a security retainer and Client's funds would be held in the Firm's segregated client trust account until applied

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to pay fees and expenses. Funds in a security retainer, however, can be subject to claims of Client's creditors and, if taken by creditors, may leave Client unable to pay for ongoing legal services, which may result in the Firm being unable to continue the Engagement. Moreover, a security retainer creates clawback risks for the Firm in the event of an insolvency proceeding. The choice of the type of retainer to be used is Client's choice alone, but for the Engagement and for the reasons set forth above, the Firm is unwilling to represent Client in the Engagement without using the advance payment retainer.

Termination. The Engagement may be terminated by either Party at any time by written notice by or to Client. The Engagement will end at the earliest of (a) Client's termination of the Engagement, (b) the Firm's withdrawal, and (c) the substantial completion of the Firm's substantive work. If permission for withdrawal is required by a court, the Firm shall apply promptly for such permission, and termination shall coincide with the court order for withdrawal. If this Agreement or the Firm's services are terminated for any reason, such termination shall be effective only to terminate the Firm's services prospectively and all the other terms of this Agreement shall survive any such termination.

Upon cessation of the Firm's active involvement in a particular matter (even if the Firm continues active involvement in other matters on Client's behalf), the Firm will have no further duty to inform Client of future developments or changes in law as may be relevant to such matter. Further, unless the Parties mutually agree in writing to the contrary, the Firm will have no obligation to monitor renewal or notice dates or similar deadlines that may arise from the matters for which the Firm had been retained.

Cell Phone and E-Mail Communication. The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by cell telephone, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client does not wish the Firm to discuss privileged matters on cell telephones with Client or Client's professionals or agents.

The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by unencrypted e-mail, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client wishes to institute a system to encode all e-mail between the Firm and Client or Client's professionals or agents.

File Retention. All records and files will be retained and disposed of in compliance with the Firm's policy in effect from time to time. Subject to future changes, it is the Firm's current policy generally not to retain records relating to a matter for more than five years. Upon Client's prior written request, the Firm will return client records that are Client's property to Client prior to their destruction. Although we will return your records (i.e., your client file) to you at any time upon your written request, you agree that your client file will not include our Firm's internal files including administrative materials, internal communications, and drafts. It is not administratively feasible for the Firm to advise Client of the closing of a matter or the disposal of records. The

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Firm recommends, therefore, that Client maintain Client's own files for reference or submit a written request for Client's client files promptly upon conclusion of a matter. Notwithstanding anything to the contrary herein, Client acknowledges and agrees that any applicable privilege of Client (including any attorney-client and work product privilege or any duty of confidentiality) (collectively, the "Privileges") belongs to Client alone and not to any successor entity (including without limitation the Client after a change in control or other similar restructuring or non-restructuring transaction (including without limitation a reorganized Client after the effective date of a plan of reorganization), whether through merger, asset or equity sale, business combination, or otherwise, irrespective of whether such transaction occurs in a Restructuring Case or on an out-of-court basis (in each case, a "Transaction")). Client hereby waives any right, title, and interest of such successor entity to all information, data, documents, or communications in any format covered by the Privileges that is in the possession of the Firm ("Firm Materials"), to the extent that such successor entity had any right, title, and interest to such Firm Materials. For the avoidance of doubt, Client agrees and acknowledges that after a Transaction, such successor entity shall have no right to claim or waive the Privileges or request the return of any such Firm Materials; instead, such Firm Materials shall remain in the Firm's sole possession and control for its exclusive use, and the Firm will (a) not waive any Privileges or disclose the Firm Materials, (b) take all reasonable steps to ensure that the Privileges survive and remain in full force and effect, and (c) assert the Privileges to prevent disclosure of any Firm Materials.

Data Protection. You further agree that, if you provide us with personal data, you have complied with applicable data protection legislation and that we may process such personal data in accordance with our Data Transfer and Privacy Policy at www.kirkland.com. We process your personal data in order to (i) carry out work for you; (ii) share the data with third parties such as expert witnesses and other professional advisers if our work requires; (iii) comply with applicable laws and regulations and (iv) provide you with information relating to our Firm and its services.

Conflicts of Interest. As is customary for a law firm of the Firm's size, there are numerous business entities, with which Client currently has relationships, that the Firm has represented or currently represents in matters unrelated to Client.

Further, in undertaking the representation of Client, the Firm wants to be fair not only to Client's interests but also to those of the Firm's other clients. Because Client is engaged in activities (and may in the future engage in additional activities) in which its interests may diverge from those of the Firm's other clients, the possibility exists that one of the Firm's current or future clients may take positions adverse to Client (including litigation or other dispute resolution mechanisms) in a matter in which such other client may have retained the Firm or one of Client's adversaries may retain the Firm in a matter adverse to another entity or person.

In the event a present conflict of interest exists between Client and the Firm's other clients or in the event one arises in the future, Client agrees to waive any such conflict of interest or other objection that would preclude the Firm's representation of another client (a) in other current or future matters substantially unrelated to the Engagement or (b) other than during a Restructuring Case (as defined below), in other matters related to Client (such representation an "Allowed Adverse Representation"). By way of example, such Allowed Adverse Representations might take the form of, among other contexts: litigation (including arbitration, mediation and other forms of

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dispute resolution); transactional work (including consensual and non-consensual merger, acquisition, and takeover situations, financings, and commercial agreements); counseling (including advising direct adversaries and competitors); and restructuring (including bankruptcy, insolvency, financial distress, recapitalization, equity and debt workouts, and other transactions or adversarial adjudicative proceedings related to any of the foregoing and similar matters).

Client also agrees that it will not, for itself or any other entity or person, assert that either (i) the Firm's representation of Client or any of Client's affiliates in any past, present, or future matter or (ii) the Firm's actual or possible possession of confidential information belonging to Client or any of Client's affiliates is a basis to disqualify the Firm from representing another entity or person in any Allowed Adverse Representation. Client further agrees that any Allowed Adverse Representation does not breach any duty that the Firm owes to Client or any of Client's affiliates. Client also agrees that the Firm's representation in the Engagement is solely of Client and that no member or other entity or person related to it (such as a shareholder, parent, subsidiary, affiliate, director, officer, partner, employee, or joint venturer) has the status of a client for conflict of interest purposes.

In addition, if a waiver of a conflict of interest necessary to allow the Firm to represent another client in a matter that is not substantially related to the Engagement is not effective for any reason, Client agrees that the Firm may withdraw from the Engagement. Should that occur, Client will not, for itself or any other entity or person, seek to preclude such termination of services or assert that either (a) the Firm's representation of Client or any of Client's affiliates in any past, present, or future matter or (b) the Firm's actual or possible possession of confidential information belonging to Client or any of Client's affiliates is a basis to disqualify the Firm from representing such other client or acting on such adverse matter.

It is important that you review this letter carefully and consider all of the advantages and disadvantages of waiving certain conflicts of interests that would otherwise bar the Firm from representing parties with interests adverse to you during the time in which the Firm is representing you. You also understand that because this waiver includes future issues and future clients that are unknown and unknowable at this time, it is impossible to provide you with any more details about those prospective clients and matters. Thus, in choosing to execute this waiver, you have recognized the inherent uncertainty about the array of potential matters and clients the Firm might take on in matters that are adverse to you but have nonetheless decided it is in your interest to waive conflicts of interest regarding the Allowed Adverse Representations and waive rights to prohibit the Firm's potential withdrawal should a conflict waiver prove ineffectual.

The Firm informs Client that certain entities owned by current or former Firm attorneys and senior staff ("attorney investment entities") have investments in funds or companies that may, directly or indirectly, be affiliated with Client, hold investments in Client's debt or equity securities, may be adverse to Client, or conduct commercial transactions with Client (each, a "Passive Holding"). The attorney investment entities are passive and have no management or other control rights in such funds or companies. The Firm notes that other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between the Firm's exercise of its independent professional judgment in rendering advice to Client and the financial interest of Firm attorneys participating in the attorney investment entities, and such other persons

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might seek to limit Client's ability to use the Firm to advise Client on a particular matter. While the Firm cannot control what a person might assert or seek, the Firm believes that the Firm's judgment will not be compromised by virtue of any Passive Holding. Please let us know if Client has any questions or concerns regarding the Passive Holdings. By executing this letter, Client acknowledges the Firm's disclosure of the foregoing.

Insurance. As required under California Business and Professions Code § 6148, Client is hereby advised that the Firm maintains errors and omissions insurance coverage that will be applicable to the services to be rendered by the Firm on Client's behalf as described in this Agreement.

Restructuring Cases. If it becomes necessary for Client to commence a restructuring case under chapter 11 of the U.S. Bankruptcy Code (a "Restructuring Case"), the Firm's ongoing employment by Client will be subject to the approval of the court with jurisdiction over the petition. If necessary, the Firm will take steps necessary to prepare the disclosure materials required in connection with the Firm's retention as lead restructuring counsel. In the near term, the Firm will begin conflicts checks on potentially interested parties as provided by Client.

If necessary, the Firm will prepare a preliminary draft of a schedule describing the Firm's relationships with certain interested parties (the "Disclosure Schedule"). The Firm will give Client a draft of the Disclosure Schedule once it is available. Although the Firm believes that these relationships do not constitute actual conflicts of interest, these relationships must be described and disclosed in Client's application to the court to retain the Firm.

If in the Firm's determination a conflict of interest arises in Client's Restructuring Case requiring separate conflicts counsel, then Client will be required to use separate conflicts counsel in those matters.

No Guarantee of Success. It is impossible to provide any promise or guarantee about the outcome of Client's matters. Nothing in this Agreement or any statement by Firm staff or attorneys constitutes a promise or guarantee. Any comments about the outcome of Client's matter are simply expressions of judgment and are not binding on the Firm.

Consent to Use of Information. In connection with future materials that, for marketing purposes, describe facets of the Firm's law practice and recite examples of matters the Firm handles on behalf of clients, Client agrees that, if those materials avoid disclosing Client's confidences and secrets as defined by applicable ethical rules, they may identify Client as a client, may contain factual synopses of Client's matters, and may indicate generally the results achieved.

Reimbursement of Fees and Expenses. Client agrees to promptly reimburse the Firm for all internal or external fees and expenses, including the amount of the Firm's attorney and paralegal time at normal billing rates, as incurred by the Firm in connection with participating in, preparing for, or responding to any action, claim, objection, suit, or proceeding brought by or against any third-party that relates to the legal services provided by the Firm under this Agreement. Without limiting the scope of the foregoing, and by way of example only, this paragraph extends to all such fees and expenses incurred by the Firm: in responding to document subpoenas, and preparing for

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and testifying at depositions and trials; and with respect to the filing, preparation, prosecution or defense of any applications by the Firm for approval of fees and expenses in a judicial, arbitral, or similar proceeding. Further, Client understands, acknowledges, and agrees that in connection with a Restructuring Case, if Client has not objected to the payment of a Firm invoice or to a Firm fee and expense application, has in fact paid such invoice, or has approved such fee and expense application, then Client waives its right (and the right of any successor entity as a result of a Transaction or otherwise) to subsequently object to the payment of fees and expenses covered by such invoice or fee application.

LLP. Kirkland & Ellis LLP is a limited liability partnership organized under the laws of Illinois, and Kirkland & Ellis International LLP is a limited liability partnership organized under the laws of Delaware. Pursuant to those statutory provisions, an obligation incurred by a limited liability partnership, whether arising in tort, contract or otherwise, is solely the obligation of the limited liability partnership, and partners are not personally liable, directly or indirectly, by way of indemnification, contribution, assessment or otherwise, for such obligation solely by reason of being or so acting as a partner.

Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to the conflicts of law principles thereof.

Miscellaneous. This Agreement sets forth the Parties' entire agreement for rendering professional services. It can be amended or modified only in writing and not orally or by course of conduct. Each Party signing below is jointly and severally responsible for all obligations due to the Firm and represents that each has full authority to execute this Agreement so that it is binding. This Agreement may be signed in one or more counterparts and binds each Party countersigning below, whether or not any other proposed signatory ever executes it. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable. Any agreement or waiver contained herein by Client extends to any assignee or successor in interest to Client, including without limitation the reorganized Client upon and after the effective date of a plan of reorganization in a Restructuring Case.

This Agreement is the product of arm's-length negotiations between sophisticated parties, and Client acknowledges that it is experienced with respect to the retention of legal counsel. Therefore, the Parties acknowledge and agree that any otherwise applicable rule of contract construction or interpretation which provides that ambiguities shall be construed against the drafter (and all similar rules of contract construction or interpretation) shall not apply to this Agreement. The Parties further acknowledge that the Firm is not advising Client with respect to this Agreement because the Firm would have a conflict of interest in doing so, and that Client has consulted (or had the opportunity to consult) with legal counsel of its own choosing. Client further acknowledges that Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully-informed, based on adequate information and Client's own independent judgment. The Parties further acknowledge that they intend for this Agreement to be effective and fully enforceable upon its execution and to be relied upon by the Parties.

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Please confirm your agreement with the arrangements described in this letter by signing the enclosed copy of this letter in the space provided below and returning it to us. Please understand that, if we do not receive a signed copy of this letter within twenty-one days, we will withdraw from representing you in this Engagement.

Very truly yours,

KIRKLAND & ELLIS LLP

By: _____

Printed Name: Joshua A. Sussberg, P.C.
Title: Partner

Agreed and accepted this 22nd day of December, 2022

BED BATH & BEYOND INC., on behalf of itself
and its subsidiaries

By: _____

Name: Sue Gove

Title: President & Chief Executive Officer

DocuSigned by:

Sue Gove

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ADDENDUM: List of Client Subsidiaries

Bed Bath & Beyond Canada L.P.

BUY BUY BABY, INC.

Decorist, LLC

Harmon Stores, Inc.

BED BATH & BEYOND OF CALIFORNIA LIMITED LIABILITY COMPANY

BBB CANADA LP INC.

BBB Canada Ltd.

BBB Value Services Inc.

BBBY Management Corporation

BBBYCF LLC

BBBYTF LLC

bed 'n bath Stores Inc.

BWAO LLC

CHEF C HOLDINGS LLC

LIBERTY PROCUREMENT CO. INC.

Alamo Bed Bath & Beyond Inc.

Bed Bath & Beyond of

Annapolis Inc.

Bed Bath & Beyond of Arundel Inc.

Bed Bath & Beyond of Baton Rouge Inc.

Bed Bath & Beyond of

Birmingham Inc.

Bed Bath & Beyond of Bridgewater Inc.

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Bed Bath & Beyond of Davenport Inc.

Bed Bath & Beyond of Gallery Place, L.L.C.

Bed Bath & Beyond of East Hanover Inc.

Bed Bath & Beyond of Edgewater Inc.

Bed Bath & Beyond of Falls Church Inc.

Bed Bath & Beyond of Fashion Center Inc.

Bed Bath & Beyond of Frederick Inc.

Bed Bath & Beyond of

Gaithersburg Inc.

Bed Bath & Beyond of Knoxville Inc.

Bed Bath & Beyond of Lexington Inc.

Bed Bath & Beyond of Lincoln

Park Inc.

Bed Bath & Beyond of Louisville, Inc.

Bed Bath & Beyond of Mandeville Inc.

Bed Bath & Beyond of Opry Inc.

Bed Bath & Beyond of Overland Park Inc.

Bed Bath & Beyond of Palm Desert Inc.

Bed Bath & Beyond of Paradise Valley Inc.

Bed Bath & Beyond of Pittsford

Inc.

Bed Bath & Beyond of Portland Inc.

Bed Bath & Beyond of Rockford

Inc.

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Bed Bath & Beyond of Saint Louis Inc.

Bed Bath & Beyond of Towson Inc.

Bed Bath & Beyond of Virginia

Beach Inc.

Bed Bath & Beyond of Waldorf Inc.

Bed Bath & Beyond of Woodbridge Inc.

Buy Buy Baby of Rockville, Inc.

Buy Buy Baby of Springfield, Inc.

Buy Buy Baby of Totowa, Inc.

Deerbrook Bed Bath & Beyond
Inc.

Harmon of Brentwood Inc.

Harmon of Caldwell Inc.

Harmon of Carlstadt Inc.

Harmon of Franklin Inc.

Harmon of Greenbrook II Inc.

Harmon of Hackensack Inc.

Harmon of Hanover Inc.

Harmon of Hartsdale Inc.

Harmon of Manalapan Inc.

Harmon of Massapequa Inc.

Harmon of Melville Inc.

Harmon of New Rochelle Inc.

Harmon of Newton Inc.

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Harmon of Old Bridge Inc.

Harmon of Plainview Inc.

Harmon of Raritan Inc.

Harmon of Rockaway Inc.

Harmon of Shrewsbury Inc.

Harmon of Totowa Inc.

Harmon of Wayne Inc.

Harmon of Westfield Inc.

Harmon of Yonkers Inc.

San Antonio Bed Bath &

Beyond Inc.

Springfield Buy Buy Baby, Inc.

BBB Mexico LLC

Bed Bath & Beyond of Manhattan Inc.

Bed Bath & Beyond of Norman Inc.

Harmon of Roxbury Inc.

Of A Kind, Inc.

One Kings Lane LLC

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KIRKLAND & ELLIS LLP**CLIENT-REIMBURSABLE EXPENSES AND OTHER CHARGES***Effective 01/01/2022*

The following outlines Kirkland & Ellis LLP's ("K&E LLP") policies and standard charges for various services performed by K&E LLP and/or by other third parties on behalf of the client which are often ancillary to our legal services. Services provided by in-house K&E LLP personnel are for the convenience of our clients. Given that these services are often ancillary to our legal services, in certain instances it may be appropriate and/or more cost efficient for these services to be outsourced to a third-party vendor. If services are provided beyond those outlined below, pricing will be based on K&E LLP's approximate cost and/or comparable market pricing.

- **Duplicating, Reprographics and Printing:** The following list details K&E LLP's charges for duplicating, reprographics and printing services:
 - ▶ Black and White Copy or Print (all sizes of paper):
 - \$0.16 per impression for all U.S. offices
 - €0.10 per impression in Munich
 - £0.15 per impression in London
 - HK\$1.50 per impression in Hong Kong
 - RMB1.00 per impression in Beijing and Shanghai
 - ▶ Color Copy or Print (all sizes of paper):
 - \$0.55 per impression
 - ▶ Scanned Images:
 - \$0.16 per page for black and white or color scans
 - ▶ Other Services:
 - CD/DVD Duplicating or Mastering - \$7/\$10 per CD/DVD
 - Binding - \$0.70 per binding
 - Large or specialized binders - \$13/\$27
 - Tabs - \$0.13 per item
 - OCR/File Conversion - \$0.03 per page
 - Large Format Printing - \$1.00 per sq. ft.
- **Secretarial and Word Processing:** Clients are not charged for secretarial and word processing activities incurred on their matters during standard business hours.
- **Overtime Charges:** Clients will be charged for overtime costs for secretarial and document services work if either (i) the client has specifically requested the after-hours work or (ii) the nature of the work being done for the client necessitates out-of-hours overtime and such work could not have been done during normal working hours. If these conditions are satisfied, costs for related overtime meals and transportation also will be charged.

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- **Travel Expenses:** We charge clients our out-of-pocket costs for travel expenses including associated travel agency fees. We charge coach fares (business class for international flights) unless the client has approved business-class, first-class or an upgrade. K&E LLP personnel are instructed to incur only reasonable airfare, hotel and meal expenses. K&E LLP negotiates, uses, and passes along volume discount hotel and air rates whenever practicable. However, certain retrospective rebates may not be passed along.
- **Catering Charges:** Clients will be charged for any in-house catering service provided in connection with client matters.
- **Communication Expenses:** We do not charge clients for telephone calls or faxes made from K&E LLP's offices with the exception of third-party conference calls and videoconferences.

Charges incurred for conference calls, videoconferences, cellular telephones, and calls made from other third-party locations will be charged to the client at the actual cost incurred. Further, other telecommunication expenses incurred at third-party locations (e.g., phone lines at trial sites, Internet access, etc.) will be charged to the client at the actual cost incurred.

- **Overnight Delivery/Postage:** We charge clients for the actual cost of overnight and special delivery (e.g., Express Mail, FedEx, and DHL), and U.S. postage for materials mailed on the client's behalf. K&E LLP negotiates, uses, and passes along volume discount rates whenever practicable.
- **Messengers:** We charge clients for the actual cost of a third party vendor messenger.
- **Library Research Services:** Library Research staff provides research and document retrieval services at the request of attorneys, and clients are charged per hour for these services. Any expenses incurred in connection with the request, such as outside retrieval service or online research charges, are passed on to the client at cost, including any applicable discounts.
- **Online Research Charges:** K&E LLP charges for costs incurred in using third-party online research services in connection with a client matter. K&E LLP negotiates and uses discounts or special rates for online research services whenever possible and practicable and passes through the full benefit of any savings to the client based on actual usage.
- **Inter-Library Loan Services:** Our standard client charge for inter-library loan services when a K&E LLP library employee borrows a book from an outside source is \$25 per title. There is no client charge for borrowing books from K&E LLP libraries in other cities or from outside collections when the title is part of the K&E LLP collection but unavailable.

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- **Off-Site Legal Files Storage:** Clients are not charged for off-site storage of files unless the storage charge is approved in advance.
- **Electronic Data Storage:** K&E LLP will not charge clients for costs to store electronic data and files on K&E LLP's systems if the data stored does not exceed 100 gigabytes (GB). If the data stored for a specific client exceeds 100GB, K&E LLP will charge clients \$6.00 per month/per GB for all network data stored until the data is either returned to the client or properly disposed of. For e-discovery data on the Relativity platform, K&E LLP will also charge clients \$6.00 per month/per GB until the data is either returned to the client or properly disposed of.
- **Calendar Court Services:** Our standard charge is \$25 for a court filing and other court services or transactions.
- **Supplies:** There is no client charge for standard office supplies. Clients are charged for special items (e.g., a minute book, exhibit tabs/indexes/dividers, binding, etc.) and then at K&E LLP's actual cost.
- **Contract Attorneys and Contract Non-Attorney Billers:** If there is a need to utilize a contract attorney or contract non-attorney on a client engagement, clients will be charged a standard hourly rate for these billers unless other specific billing arrangements are agreed between K&E LLP and client.
- **Expert Witnesses, Experts of Other Types, and Other Third Party Consultants:** If there is a need to utilize an expert witness, expert of other type, or other third party consultant such as accountants, investment bankers, academicians, other attorneys, etc. on a client engagement, clients will be requested to retain or pay these individuals directly unless specific billing arrangements are agreed between K&E LLP and client.
- **Third Party Expenditures:** Third party expenditures (e.g., corporate document and lien searches, lease of office space at Trial location, IT equipment rental, SEC and regulatory filings, etc.) incurred on behalf of a client, will be passed through to the client at actual cost. If the invoice exceeds \$50,000, it is K&E LLP's policy that wherever possible such charges will be directly billed to the client. In those circumstances where this is not possible, K&E LLP will seek reimbursement from our client prior to paying the vendor.

Unless otherwise noted, charges billed in foreign currencies are determined annually based on current U.S. charges at an appropriate exchange rate.

Exhibit B

Sussberg Declaration

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF
JOSHUA A. SUSSBERG IN SUPPORT OF THE DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF APRIL 23, 2023**

I, Joshua A. Sussberg, being duly sworn, state the following under penalty of perjury:

1. I am the president of Joshua A. Sussberg, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International, LLP (together with Kirkland & Ellis LLP, collectively, "Kirkland").² I am one of the lead attorneys from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have been admitted to practice in the United States Court of Appeals for the Fifth Circuit, the United States District Court for the Northern District of Illinois, and the United States District Court for the Southern District of New York. There are no disciplinary proceedings pending against me.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

² Capitalized terms used but not otherwise defined herein shall have the meaning as set forth in the Application.

2. I submit this declaration (the “Declaration”) in support of the Debtors’ *Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023*. (the “Application”).³ Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Kirkland’s Qualifications

4. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

5. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases in this District and Circuit, including, among others: *In re BlockFi Inc.*, No. 22-19361 (MBK) (Bankr. D.N.J. Feb. 1, 2023); *In re Carestream Health, Inc.* No. 22-10778 (JKS) (Bankr. D. Del. Oct. 7, 2022); *In re Riverbed Technology, Inc.*, No. 21-11503 (CTG) (Bankr. D. Del. Dec. 8, 2021); *In re Alex and Ani, LLC*, No. 21-10918 (CTG) (Bankr. D. Del. Jul. 15, 2021); *In re Highpoint Res. Corp.*, No. 21-10565 (CSS) (Bankr. D. Del. Apr. 13, 2021); *In re RGN-Grp. Holdings, LLC*, No. 20-11961 (BLS) (Bankr. D. Del. Nov. 4, 2020); *In re Town Sports Int’l, LLC*, No. 20-12168 (CSS) (Bankr. D. Del. Oct. 29, 2020); *In re APC Auto. Techs. Intermediate Holdings, LLC*, No. 20-11466 (CSS) (Bankr. D. Del. June 23, 2020); *In re Extraction Oil & Gas, Inc.*, No. 20-11548 (CSS) (Bankr. D. Del. June 16, 2020); *In re Akorn, Inc.*, No. 20-11177 (KBO) (Bankr. D. Del. June 11, 2020).⁴

³ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

⁴ Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to Kirkland.

6. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' business and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

Services to Be Provided

7. Subject to further order of the Court and that certain engagement letter dated December 22, 2022 (the "Engagement Letter"), a copy of which is attached as **Exhibit 1** to the Order, the Debtors retained Kirkland to render, without limitation, the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtor in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;

- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' assets; and (iii) advising the Debtors on corporate and litigation matters.

8. By separate application, the Debtors have also asked the Court to approve the retention of Cole Schotz as bankruptcy co-counsel to the Debtors. In order to avoid any duplication of effort and provide services to the Debtors in the most efficient and cost-effective manner, Kirkland will coordinate with Cole Schotz and any other firms the Debtors retain regarding their respective responsibilities in these chapter 11 cases.

9. Cole Schotz is primarily responsible for the following:

- a. overseeing investigations as directed by the Debtors' independent directors;
- b. advising the Debtors regarding the disposition of leasehold interests, including advising with respect to lease negotiations, terminations, and assumptions and rejections;
- c. providing the Debtors with advice, based on their extensive experience practicing in the District of New Jersey, regarding the Debtors' rights, powers, and duties as debtors in possession in continuing to operate and manage their assets and business;
- d. providing legal advice and services regarding local rules, practices and procedures including Third Circuit law;
- e. providing certain services in connection with the administration of the chapter 11 cases including, without limitation, preparing agendas, hearing notices, and hearing binders of documents and pleadings;
- f. reviewing and commenting on proposed drafts of pleadings to be filed with the Court;
- g. appearing in Court and at any meeting with the United States Trustee and any meeting of creditors;

- h. providing legal advice and services on any matter on which Kirkland may have a conflict or as needed based on specialization;
- i. performing all other legal services for and on behalf of the Debtors which may be necessary or appropriate in the administration of their chapter 11 cases and fulfillment of their duties as debtors in possession; and
- j. responding to creditor and party-in-interest inquiries directed to Cole Schotz.

Professional Compensation

10. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other debtor representations, and are comparable to the hourly rates and corresponding rate structure that Kirkland uses for complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

11. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

12. Kirkland's current hourly rates for matters related to these chapter 11 cases range as follows:⁵

⁵ For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable

Billing Category⁶	U.S. Range
Partners	\$1,195-\$2,245
Of Counsel	\$820-\$2,125
Associates	\$685-\$1,395
Paraprofessionals	\$295-\$575

13. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paralegals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.⁷

14. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

⁶ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

⁷ For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file such notice with the Court.

15. To ensure compliance with all applicable deadlines in these chapter 11 cases, Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter between Kirkland and the Debtors, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

16. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Notwithstanding the foregoing and consistent with the Local Rules, Kirkland will charge no more than \$0.10 per page for standard duplication services in these chapter 11 cases. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

Compensation Received by Kirkland from the Debtors

17. Per the terms of the Engagement Letter, on December 22, 2022, the Debtors paid \$1 million to Kirkland, which, as stated in the Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, the Debtors paid to Kirkland additional advance payment retainer totaling \$15,214,213.73 in the aggregate. As stated in the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer becomes the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland’s receipt, any advance payment retainer will be placed in Kirkland’s general account and

will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.⁸

18. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred, but not yet applied to Kirkland's advance payment retainer, Kirkland's total advance payment retainer always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

19. Pursuant to Bankruptcy Rule 2016(b), Kirkland has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

Statement Regarding U.S. Trustee Guidelines

20. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in*

⁸ The Engagement Letter permits Kirkland to retain any prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Larger Chapter 11 Cases Effective As of November 1, 2013 (the “Revised UST Guidelines”), both in connection with this Application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

Attorney Statement Pursuant to Revised UST Guidelines

21. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

- a. **Question:** Did Kirkland agree to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement?

Answer: No. Kirkland and the Debtors have not agreed to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement. The rate structure provided by Kirkland is appropriate and is not significantly different from (a) the rates that Kirkland charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals.

- b. **Question:** Do any of the Kirkland professionals in this engagement vary their rate based on the geographic location of the Debtors’ chapter 11 cases?

Answer: No. The hourly rates used by Kirkland in representing the Debtors are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

- c. **Question:** If Kirkland has represented the Debtors in the 12 months prepetition, disclose Kirkland’s billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kirkland’s billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: Kirkland's current hourly rates for services rendered on behalf of the Debtors range as follows: ⁹

Billing Category	U.S. Range
Partners	\$1,195-\$2,245
Of Counsel	\$820-\$2,125
Associates	\$685-\$1,395
Paraprofessionals	\$295-\$575

Kirkland represented the Debtors during the period from August 2022 to December 31, 2022, using the hourly rates listed below:

Billing Category	U.S. Range
Partners	\$1,135-\$1,995
Of Counsel	\$805-\$1,845
Associates	\$650-\$1,245
Paraprofessionals	\$265-\$495

- d. **Question:** Have the Debtors approved Kirkland's budget and staffing plan, and, if so, for what budget period?

Answer: Yes. More specifically, pursuant to the DIP Order,¹⁰ professionals proposed to be retained by the Debtors are required to provide weekly estimates of fees and expenses incurred in these chapter 11 cases.

Kirkland's Disinterestedness

22. In connection with its proposed retention by the Debtors in these chapter 11 cases, Kirkland undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Kirkland obtained from the Debtors and their representatives the names of individuals

⁹ While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

¹⁰ "DIP Order" means the *Interim Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief*. [Docket No. 76].

and entities that may be parties in interest in these chapter 11 cases (the “Potential Parties in Interest”) and such parties are listed on Schedule 1 hereto. Kirkland has searched its electronic database for its connections to the entities listed on Schedule 1 hereto. In addition, after Kirkland identified all client connections with the parties in interest over a specified time period, Kirkland circulated a survey email to all Kirkland attorneys who billed 10 or more hours to such clients during the prior six years. Further, beyond the individual emails, Kirkland sent a daily report of new matters firm wide. All Kirkland attorneys are responsible for reviewing the daily report of new matters and raising any potential concerns with respect to new representations. Kirkland did not receive any answers in the affirmative to these emails. Additionally, to the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed on Schedule 2 attached hereto.

23. Kirkland and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent, entities that may be parties in interest in these chapter 11 cases in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and these chapter 11 cases. Kirkland has searched its electronic database for its connections to the entities listed on Schedule 1 attached hereto. The information listed on Schedule 1 may have changed without our knowledge and may change during the pendency of these chapter 11 cases. Accordingly, Kirkland will update this Declaration as necessary and when Kirkland becomes aware of additional material information. The following is a list of the categories that Kirkland has searched:¹¹

¹¹ Kirkland’s inclusion of parties in the following Schedules is solely to illustrate Kirkland’s conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party properly belongs in the schedules or has a claim or legal relationship to the Debtors of the nature described in the schedules.

<u>Schedule</u>	<u>Category</u>
1(a)	Debtor
1(b)	Non-Debtor Affiliate
1(c)	Director/Officer
1(d)	Equity Shareholder
1(e)	Bondholder
1(f)	Debtor Professional
1(g)	Depository Banks
1(h)	Freight Provider
1(i)	Guarantor
1(j)	Insurance Provider
1(k)	Interested Party
1(l)	Landlord
1(m)	Lender Advisor
1(n)	Letter of Credit Beneficiary
1(o)	Letter of Credit Provider
1(p)	Litigation
1(q)	Office of the United States Trustee and Judge
1(r)	Ordinary Course Professional
1(s)	Secured Lender
1(t)	Trade
1(u)	UCC Lien
1(v)	Unsecured Noteholder
1(w)	Utility Provider

24. To the best of my knowledge, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in this Declaration.

25. Listed on **Schedule 2** to this Declaration are the results of Kirkland’s conflicts searches of the above-listed entities.¹² For the avoidance of doubt, Kirkland will not commence a

¹² As referenced in **Schedule 2**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in

cause of action in these chapter 11 cases against the entities listed on **Schedule 2** that are current clients of Kirkland (including entities listed below under the “Specific Disclosures” section of this Declaration) unless Kirkland has an applicable waiver on file or first receives a waiver from such entity allowing Kirkland to commence such an action. To the extent that a waiver does not exist or is not obtained from such entity and it is necessary for the Debtors to commence an action against that entity, the Debtors will be represented in such particular matter by conflicts counsel.

26. Of the entities listed on **Schedule 2**, four are portfolio companies and affiliates of entities that represented more than one percent of Kirkland’s fee receipts for the twelve-month period ending on April 30, 2023. Avalara, Inc. provides services to the Debtors in the ordinary course and is a portfolio company of Vista Equity Partners. Vista Equity Partners and its affiliates represented more than one percent of Kirkland’s fee receipts for the twelve-month period ending on April 30, 2023. Additionally, SailPoint Technologies Inc., Ping Identity Corporation, and RealPage Utility Management Inc. are vendors for certain of the Debtors and are portfolio companies of Thoma Bravo LP. Thoma Bravo LP and its affiliates represented more than one percent of Kirkland’s fee receipts for the twelve-month period ending on April 30, 2023.¹³ Kirkland has not represented, and will not represent, Vista Equity Partners, SailPoint Technologies Inc., Ping Identity Corporation, RealPage Utility Management Inc., or Thoma Bravo in connection

Schedule 2, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedule 2**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with “former clients” or “closed clients” for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

¹³ Specific percentages will be disclosed to the U.S. Trustee upon request.

with these chapter 11 cases. I do not believe that any current or former representation of Vista Equity Partners or Thoma Bravo LP precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

27. Kirkland's conflicts search of the entities listed on **Schedules 1(a) – 1(w)** (that Kirkland was able to locate using its reasonable efforts) reveals, to the best of my knowledge, that those Kirkland attorneys and paraprofessionals who previously worked at other law firms that represented such entities in these chapter 11 cases have not worked on matters relating to the Debtors' restructuring efforts while at Kirkland.

28. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, Kirkland, nor any partner or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest, their respective attorneys and accountants, the United States Trustee for the District of New Jersey (the "U.S. Trustee"), any person employed by the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the District of New Jersey, except as disclosed or otherwise described herein.

29. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

30. Generally, it is Kirkland's policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in this Declaration in one capacity (*e.g.*, a customer), and the entity appears in a subsequent conflicts search in a

different capacity (*e.g.*, a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

31. From time to time, certain former partners of Kirkland are entitled to compensation for a limited period of time following their departure from the firm.

32. From time to time, Kirkland has referred work to other professionals to be retained in these chapter 11 cases. Likewise, certain such professionals have referred work to Kirkland.

33. Certain insurance companies pay the legal bills of Kirkland clients. Some of these insurance companies may be involved in these chapter 11 cases. None of these insurance companies, however, are Kirkland clients as a result of the fact that they pay legal fees on behalf of Kirkland clients.

Specific Disclosures

34. As specifically set forth below and in the attached exhibits, Kirkland represents certain of the Debtors' creditors, professionals, vendors, insurance companies or other entities that may be parties in interest in ongoing matters unrelated to the Debtors and these chapter 11 cases. None of the representations described herein are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in matters unrelated to these chapter 11 cases.

A. Connections to Officers and Directors.

35. As disclosed below and on **Schedule 2**, Kirkland currently represents, and in the past has represented, certain affiliates, subsidiaries and entities associated with the Debtors'

current and recent former officers and directors. I do not believe that Kirkland's current or prior representation of the affiliates, subsidiaries, and entities associated with certain officers and directors precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

36. Holly Etlin, Chief Restructuring Officer and Chief Financial Officer of Bed Bath & Beyond Inc., has served, or may serve from time to time, in various management and director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Ms. Etlin serves or served in a management or director capacity precludes Kirkland from meeting the disinterested standard under the Bankruptcy Code.

37. Sue Gove, President and Chief Executive Officer of Bed Bath & Beyond Inc., has served, or may serve from time to time, in various management and director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Ms. Gove serves or served in a management or director capacity precludes Kirkland from meeting the disinterested standard under the Bankruptcy Code.

38. Jeffrey Kirwan, a current director of Bed Bath & Beyond Inc., serves as an officer of OpCapita LLP. Kirkland represents OpCapita LLP in connection with a variety of corporate matters. I do not believe that Kirkland's representation of OpCapita LLP precludes it from meeting the disinterested standard under the Bankruptcy Code.

39. Pamela Corrie, Carol Flaton, and Jonathan Foster, all current disinterested directors of certain of the Debtors, currently serve, have served, or may serve from time to time, in various management, director, and/or consultant capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Ms. Corrie, Ms.

Flaton, and Mr. Foster serve or served in a management, director, or consultant capacity precludes Kirkland from meeting the disinterested standard under the Bankruptcy Code.

40. Marjorie Bowen and Sherman Edmiston, former directors of certain of the Debtors, have served, or may serve from time to time, in various management and director capacities of certain Kirkland clients or affiliates thereof. I do not believe that Kirkland's current or prior representation of clients for which Ms. Bowen and Mr. Edmiston serve or served in a management or director capacity precludes Kirkland from meeting the disinterested standard under the Bankruptcy Code.

B. Connections to Certain Specified Parties.

41. As disclosed below and on Schedule 2, attached hereto, Kirkland currently represents and has formerly represented PNC Bank, N.A., Wells Fargo Bank, N.A., Bank of Montreal, The Goldman Sachs Group, BB&T, TD Bank N.A., MUFG Union Bank, N.A., Bank of America, N.A., UBS, Morgan Stanley, and JPMorgan Chase Bank, N.A., and/or certain of their affiliates (collectively, the "Specified Parties") in a variety of matters.

42. The Specified Parties comprise one or more of the following: (a) secured lender to the Debtors; or (b) a depository bank to the Debtors. Kirkland has not represented, and will not represent, the Specified Parties in connection with matters relating to the Debtors or their chapter 11 cases. I do not believe that Kirkland's current or former representations of the Specified Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

C. Connections to Other Entities.

43. As disclosed on Schedule 2, Kirkland currently represents Health Care Service Corporation and Caring for Montanans, Inc. (collectively, "HCSC") and Highmark Inc., Highmark BCBSD Inc., Highmark West Virginia Inc., and Highmark Western and Northeastern New York

Inc. (collectively, “Highmark”) in opt-out litigation from a multidistrict litigation settlement. Debtor Bed Bath & Beyond Inc. is one of the parties that opted out of the multidistrict litigation settlement and commenced lawsuits with numerous other entities that also opted out. Kirkland will not represent HCSC or Highmark in connection with any of the Debtors’ claims in the opt out litigation. Additionally, Kirkland has not represented, and will not represent, HCSC or Highmark in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland’s representation of HCSC or Highmark precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

44. Additionally, as disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, Oak Street Real Estate Capital, LLC (“Oak Street”), and its affiliates, including Blue Owl Capital, Inc., in a variety of matters. Kirkland represented Oak Street in a sale leaseback transaction of certain of the Debtors’ properties in 2019. Kirkland will not represent Oak Street in connection with any matter related to the Debtors or their chapter 11 cases during the pendency of these chapter 11 cases. Further, Kirkland has implemented formal screening procedures to ensure that (a) any Kirkland attorneys or staff that billed time to the Oak Street representation would not work on any matter related to these chapter 11 cases and (b) there is no disclosure of confidential information across the two matters. I do not believe that Kirkland’s current or prior representation of Oak Street precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

D. Other Chapter 11 Professionals.

45. As disclosed on Schedule 2, Kirkland currently represents, and in the past has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Debtors seek to retain in connection with these chapter 11 cases. Kirkland’s current and prior

representations of these professionals have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not represented, and will not represent, any such professionals in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of these professionals precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

46. The Debtors proposed investment banker is Lazard Frères & Co. LLC ("Lazard"). As disclosed on **Schedule 2**, Kirkland currently represents, and in the past has represented, Lazard and certain of its direct or indirect affiliates on a variety of matters. Kirkland's current and prior representations of Lazard have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not represented, and will not represent, Lazard in connection with any matter in these chapter 11 cases. I do not believe that Kirkland's current or prior representation of Lazard precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

47. The Debtors' proposed restructuring advisor is AP Services, LLC (together with certain of its affiliates, "APS").¹⁴ APS will also provide the Debtors with a CRO and CFO and certain additional APS personnel to assist the CRO and CFO in the performance of her duties. As disclosed on **Schedule 2**, Kirkland currently represents, and in the past has represented, APS on a variety of matters. Kirkland's current and prior representations of APS have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not represented, and will not represent, APS in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of APS precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

¹⁴ APS is an affiliate of AlixPartners, LLP.

48. On April 25, 2023, the Court approved Kroll Restructuring Administration LLC (“Kroll”), formerly known as Prime Clerk LLC, as the Debtors’ notice and claims agent.¹⁵ Certain former Kirkland attorneys are currently employed by Kroll. Though previously employed by Kirkland, any work provided by these former Kirkland attorneys was unrelated to the Debtors or these chapter 11 cases. As disclosed on Schedule 2 attached hereto, Kirkland currently represents, and in the past has represented, Kroll, and certain of its upstream entities and affiliates, in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that Kirkland’s current and prior representation of Kroll precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

E. Kirkland Attorney and Employee Investments.

49. From time to time, Kirkland partners, of counsel, associates, and employees personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds, and other types of investment funds (the “Investment Funds”), through which such individuals indirectly acquire an interest in debt or equity securities of many companies, one of which may be one of the Debtors, their creditors, or other parties in interest in these chapter 11 cases, often without Kirkland’s knowledge. Each Kirkland person generally owns substantially less than one percent of such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. The Investment Fund is generally operated as a blind pool, meaning that when the Kirkland persons make an investment in the Investment Fund, he, she, or they do not

¹⁵ See Order Authorizing the Employment and Retention of Kroll Restructuring Administration LLC as Notice and Claims Agent for the Debtors [Docket No. 93].

know what securities the blind pool Investment Fund will purchase or sell, and have no control over such purchases or sales.

50. From time to time one or more Kirkland partners and of counsel voluntarily choose to form an entity (a “Passive-Intermediary Entity”) to invest in one or more Investment Funds. Such Passive-Intermediary Entity is composed only of persons who were Kirkland partners and of counsel at the time of the Passive-Intermediary Entity’s formation (although some may later become former Kirkland partners and of counsel). Participation in such a Passive-Intermediary Entity is wholly voluntary and only a portion of Kirkland’s partners and of counsel choose to participate. The Passive-Intermediary Entity generally owns substantially less than one percent of any such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. Each Investment Fund in which a Passive-Intermediary Entity invests is operated as a blind pool, so that the Passive-Intermediary Entity does not know what securities the blind pool Investment Funds will purchase or sell, and has no control over such purchases or sales. And, indeed, the Passive-Intermediary Entity often arranges for statements and communications from certain Investment Funds to be sent solely to a blind administrator who edits out all information regarding the identity of the Investment Fund’s underlying investments, so that the Passive-Intermediary Entity does not learn (even after the fact) the identity of the securities purchased, sold, or held by the Investment Fund. To the extent the Passive-Intermediary Entity is or becomes aware of the identity of the securities purchased, sold, or held by the Investment Funds (“Known Holdings”), such Known Holdings are submitted to Kirkland’s conflict checking system.

51. From time to time, Kirkland partners, of counsel, associates, and employees personally directly acquire a debt or equity security of a company which may be (or become) one

of the Debtors, their creditors, or other parties in interest in these chapter 11 cases. Kirkland has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work, so that all Kirkland attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

F. Other Disclosures.

52. Finally, certain interrelationships exist among the Debtors. Nevertheless, the Debtors have advised Kirkland that the Debtors' relationships to each other do not pose any conflict of interest because of the general unity of interest among the Debtors. Insofar as I have been able to ascertain, I know of no conflict of interest that would preclude Kirkland's joint representation of the Debtors in these chapter 11 cases.

53. The spouse of Kirkland partner Helen E. Witt, P.C. is a managing director of JPMorgan Chase & Co. JP Morgan Chase Bank, N.A. and certain of its affiliates are among the Debtors' lenders. Out of an abundance of caution, Kirkland has instituted formal screening measures to screen Ms. Witt from all aspects of Kirkland's representation of the Debtors.

54. Kirkland currently represents, and formerly has represented, Bank of America, N.A. ("Bank of America") and certain of its affiliates, in a variety of matters. Bank of America is a lender in these chapter 11 cases. Kirkland's representations of Bank of America, in the aggregate, accounted for less than one percent of Kirkland's fee receipts for the twelve-month period ending on April 30, 2023. All of Kirkland's current and prior representations of Bank of America have been unrelated to the Debtors and these chapter 11 cases. I do not believe that Kirkland's representation of Bank of America precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

55. James H.M. Sprayregen, a Kirkland partner, worked as an attorney at Kirkland from July 1990 until June 2006 and rejoined the firm in December 2008. From June 2006 until December 2008, prior to rejoining the firm, Mr. Sprayregen was co-head of the restructuring group of Goldman Sachs Americas, where he advised U.S. and international clients in restructuring and distressed situations. Certain affiliates of Goldman Sachs are lenders in these chapter 11 cases. As described above, Goldman Sachs is a client of the firm and is disclosed on **Schedule 1** and **Schedule 2** attached hereto. I do not believe that Mr. Sprayregen's prior employment at Goldman Sachs precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

56. Jonathan S. Henes, a former partner of Kirkland, is the CEO and principal of C Street Advisory Group, LLC. C Street is providing services to the Debtors in the ordinary course as a communications advisor. Mr. Henes did not work on the Debtors' cases while at Kirkland. I do not believe that this connection precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

57. Furthermore, prior to joining Kirkland, certain Kirkland attorneys represented clients adverse to Kirkland's current and former restructuring clients. Certain of these attorneys (the "**Screened Kirkland Attorneys**") will not perform work in connection with Kirkland's representation of the Debtors and will not have access to confidential information related to the representation. Kirkland's formal ethical screen provides sufficient safeguards and procedures to prevent imputation of conflicts by isolating the Screened Kirkland Attorneys and protecting confidential information.

58. Under Kirkland's screening procedures, Kirkland's conflicts department distributes a memorandum to all Kirkland attorneys and legal assistants directing them as follows: (a) not to discuss any aspects of Kirkland's representation of the Debtors with the Screened Kirkland

Attorneys; (b) to conduct meetings, phone conferences, and other communications regarding Kirkland's representation of the Debtors in a manner that avoids contact with the Screened Kirkland Attorneys; (c) to take all measures necessary or appropriate to prevent access by the Screened Kirkland Attorneys to the files or other information related to Kirkland's representation of the Debtors; and (d) to avoid contact between the Screened Kirkland Attorneys and all Kirkland personnel working on the representation of the Debtors unless there is a clear understanding that there will be no discussion of any aspects of Kirkland's representation of the Debtors. Furthermore, Kirkland already has implemented procedures to block the Screened Kirkland Attorneys from accessing files and documents related to the Debtors that are stored in Kirkland's electronic document managing system.

Affirmative Statement of Disinterestedness

59. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed herein.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: May 20, 2023

Respectfully submitted,

/s/ Joshua A. Sussberg

Joshua A. Sussberg
as President of Joshua A. Sussberg, P.C., as
Partner of Kirkland & Ellis LLP; and as Partner
of Kirkland & Ellis International LLP

Schedule 1

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Joshua A. Sussberg in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023* (the "Sussberg Declaration").¹ Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and Kirkland & Ellis LLP and Kirkland & Ellis International LLP reviewed each entity in its records, as more fully described in the Sussberg Declaration, matching the incomplete or ambiguous name.

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Sussberg Declaration.

SCHEDULE 1

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Debtor
1(b)	Non-Debtor Affiliate
1(c)	Director/Officer
1(d)	Equity Shareholder
1(e)	Bondholder
1(f)	Debtor Professional
1(g)	Depository Banks
1(h)	Freight Provider
1(i)	Guarantor
1(j)	Insurance Provider
1(k)	Interested Party
1(l)	Landlord
1(m)	Lender Advisor
1(n)	Letter of Credit Beneficiary
1(o)	Letter of Credit Provider
1(p)	Litigation
1(q)	Office of the United States Trustee & Judge
1(r)	Ordinary Course Professional
1(s)	Secured Lender
1(t)	Trade
1(u)	UCC Lien
1(v)	Unsecured Noteholder
1(w)	Utility Provider

SCHEDULE 1(a)

Debtor

Alamo Bed Bath & Beyond Inc.	Buy Buy Baby of Rockville Inc.
BBB Canada LP Inc.	Buy Buy Baby of Totowa Inc.
BBB Value Services Inc.	BWAO LLC
BBBY Management Corp.	Chef C Holdings LLC
BBBYCF LLC	Decorist LLC
BBBYTF LLC	Deerbrook Bed Bath & Beyond Inc.
Bed Bath & Beyond Inc.	Harmon of Brentwood Inc.
Bed Bath & Beyond of Annapolis Inc.	Harmon of Caldwell Inc.
Bed Bath & Beyond of Arundel Inc.	Harmon of Carlstadt Inc.
Bed Bath & Beyond of Baton Rouge Inc.	Harmon of Franklin Inc.
Bed Bath & Beyond of Birmingham Inc.	Harmon of Greenbrook II Inc.
Bed Bath & Beyond of Bridgewater Inc.	Harmon of Hackensack Inc.
Bed Bath & Beyond of California LLC	Harmon of Hanover Inc.
Bed Bath & Beyond of Davenport Inc.	Harmon of Hartsdale Inc.
Bed Bath & Beyond of East Hanover Inc.	Harmon of Manalapan Inc.
Bed Bath & Beyond of Edgewater Inc.	Harmon of Massapequa Inc.
Bed Bath & Beyond of Falls Church Inc.	Harmon of Melville Inc.
Bed Bath & Beyond of Fashion Center Inc.	Harmon of New Rochelle Inc.
Bed Bath & Beyond of Frederick Inc.	Harmon of Newton Inc.
Bed Bath & Beyond of Gaithersburg Inc.	Harmon of Old Bridge Inc.
Bed Bath & Beyond of Gallery Place LLC	Harmon of Plainview Inc.
Bed Bath & Beyond of Knoxville Inc.	Harmon of Raritan Inc.
Bed Bath & Beyond of Lexington Inc.	Harmon of Rockaway Inc.
Bed Bath & Beyond of Lincoln Park Inc.	Harmon of Shrewsbury Inc.
Bed Bath & Beyond of Louisville Inc.	Harmon of Totowa Inc.
Bed Bath & Beyond of Mandeville Inc.	Harmon of Wayne Inc.
Bed Bath & Beyond of Manhattan Inc.	Harmon of Westfield Inc.
Bed Bath & Beyond of Norman Inc.	Harmon of Yonkers Inc.
Bed Bath & Beyond of Opry Inc.	Harmon Stores Inc.
Bed Bath & Beyond of Overland Park Inc.	Liberty Procurement Co. Inc.
Bed Bath & Beyond of Palm Desert Inc.	Of a Kind Inc.
Bed Bath & Beyond of Paradise Valley Inc.	One Kings Lane LLC
Bed Bath & Beyond of Pittsford Inc.	San Antonio Bed Bath & Beyond Inc.
Bed Bath & Beyond of Portland Inc.	Springfield Buy Buy Baby Inc.
Bed Bath & Beyond of Rockford Inc.	
Bed Bath & Beyond of St. Louis Inc.	
Bed Bath & Beyond of Towson Inc.	
Bed Bath & Beyond of Virginia Beach Inc.	
Bed Bath & Beyond of Waldorf Inc.	
Bed Bath & Beyond of Woodbridge Inc.	
Bed 'n Bath Stores Inc.	
Buy Buy Baby Inc.	

SCHEDULE 1(b)

Non-Debtor Affiliate

BBB Canada Ltd.
BBB Mexico LLC
Bed Bath & Beyond Canada LP
Bed Bath & Beyond Mexico S. de R. de CV
Harmon of Roxbury Inc.
Importadora BBBMex S. de RL de CV
Oak Insurance Co. Inc.
Servicios BBBMex S. de RL de CV
Servicios S. de RL de CV

SCHEDULE 1(c)

Director/Officer

Andrisano, Toni-Anne
Bowen, Marjorie
Corrie, Pamela
Crossen, Laura
Danzig, Mark
Dyer, Greg
Edelman, Harriet
Edmiston, Sherman
Etlin, Holly
Flaton, Carol
Foster, Jonathan
Fratanduono, Camille
Gove, Sue
Haddad, Wade
Kastin, David
Kim, Susie
Kirwan, Jeffrey
Lindblom, Scott
Lombard, Shelly
Markoe, Lynda
Schecter, Joshua
Shah, Minesh
Sichel, Bart
Sirhal, Mara
Weiss, Andrea
Wu, Patty
Yerger, Ann

SCHEDULE 1(d)

Equity Shareholder

BlackRock Inc.

Vanguard Group Inc., The

SCHEDULE 1(e)

Bondholder

1832 Asset Management LP	Finlabo SIM SpA
AllianceBernstein LP	Flow Traders U.S. LLC
Alta Capital Management LLC	Foxhill Capital Partners LLC
Altrius Capital Management Inc.	Franklin Advisers Inc.
Ameritas Life Insurance Corp. of New York	GIA Partners LLC
APG Asset Management US Inc.	Goldman Sachs Asset Management LP (US)
AQS Asset Management LLC	GSO Capital Partners LP
Aristotle Capital Management LLC	Healthcare of Ontario Pension Plan
Asset Allocation & Management Co. LLC	Highbridge Capital Management LLC
Aviary Capital Enterprises Inc.	Hotchkis & Wiley Capital Management LLC
Banco de Sabadell SA	HSBC Bank PLC
Bank of America Merrill Lynch Proprietary Trading	International City Management Association Retirement Corp.
Barclays Capital Inc.	Invesco Advisers Inc.
Bivium Capital Partners LLC	Invesco Capital Management LLC
BlackRock Advisors LLC	JPMorgan Investment Management Inc.
Blackstone Liquid Credit Strategies LLC	JPMorgan Securities LLC
BlueCrest Capital Management (U.K.) LLP	KSKJ Life American Slovenian Catholic Union
BNP Paribas Asset Management France	Lawson Kroeker Investment Management Inc.
BNP Paribas Securities Corp.	LM Capital Group LLC
BondBloxx Investment Management Corp.	Lombard Odier Asset Management Europe Ltd.
BVK- Beamtenversicherungskasse des Kantons Zurich	MacKay Shields LLC
Cable Car Capital LLC	Manhattan Life Insurance
California Public Employees Retirement System	Manning & Napier Advisors LLC
Canal Insurance Co.	Marathon Asset Management Ltd.
CapitalatWork - Foyer Group (Belgium)	Mellon Investments Corp.
Carillon Tower Advisers Inc.	Millennium Advisors LLC
CastleKnight Management LP	Miller Value Partners LLC
Catholic Family Fraternal of Texas	Mirabaud Asset Management Ltd.
Chartwell Investment Partners LLC	Mont Blanc Capital Management AG
Chicago Capital LLC	Morgan Stanley & Co. LLC
CIGNA Investments Inc.	Murchinson LP
Citigroup Global Markets Inc.	Muzinich & Co. Inc.
Croatian Fraternal Union of America	Napier Park Global Capital (US) LP
CTC Alternative Strategies Ltd.	New Jersey, State of, Division of Investment New York, City of (NY), Comptroller's Office
DBX Advisors LLC	Northern Trust Global Investments Ltd.
Deutsche Bank Securities Inc.	
Diamond Insurance Group Ltd.	
FBL Investment Management Services Inc.	
Fidelity Management & Research Co. LLC	

Northwestern Mutual Investment
Management Co. LLC
Nykredit Bank AS
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management
Board
PFA Asset Management AS
PGIM Inc.
Pharus Management SA
PNC Bank NA
Russell Investment Management LLC
Safeway Insurance Group
Safra Securities LLC
Seix Investment Advisors LLC
Selected Funeral & Life Insurance Co.
SG Americas Securities LLC
Shlomo Holdings Ltd.
SMH Capital Advisors LLC
Squarepoint OPS LLC
State Street Global Advisors
SumRidge Partners LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities LLC
USA Life One Insurance Co. of Indiana
Van Eck Associates Corp.
Verition Fund Management LLC
Virtus Investment Advisers Inc.
Western Asset Management Co. LLC
Zest SA

SCHEDULE 1(f)

Debtor Professional

A&G Realty Partners LLC
AlixPartners LLP
Cole Schotz PC
Kroll Restructuring Administration LLC
Lazard Ltd.

SCHEDULE 1(g)

Depository Banks

Banco Popular
BB&T
Fifth Third
First Hawaiian
JPMorgan
Key Bank
Scotia Bank
SSB/Morgan Stanley
UBS
Union Bank
US Bank
Wells Fargo

SCHEDULE 1(h)

Freight Provider

Federal Express

SCHEDULE 1(i)

Guarantor

BBB Canada LP Inc.
BBB Canada Ltd.
BBB Value Services Inc.
BBBY Management Corp.
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada LP
Bed Bath & Beyond Inc.
Bed Bath & Beyond of California LLC
Bed 'n Bath Stores Inc.
Buy Buy Baby Inc.
BWAOLLC
Chef C Holdings LLC
Decorist LLC
Harmon Stores Inc.
Liberty Procurement Co. Inc.

SCHEDULE 1(j)

Insurance Provider

Ace Property & Casualty Insurance Co.
Affiliated FM Insurance Co.
AIG
AIG Insurance Co. of Canada
AIG Specialty Insurance Co.
Allianz Global Risks US Insurance Co.
Allied World Specialty Insurance Co.
Arch Insurance Co.
Arch Specialty Insurance Co.
Argonaut Insurance Co.
Axis Surplus Insurance Co.
Berkley Assurance Co.
Berkshire Hathaway Specialty Insurance Co.
Certain Underwriters at Lloyd's - Syndicate 1183 (Validus)
Continental Insurance Co.
Endurance American Insurance Co.
Factory Mutual Insurance Co.
Federal Insurance Co.
FM Global de Mexico SA De CV
General Security Indemnity Co. of Arizona
Great American Insurance Co.
Hudson Insurance Co.
Insurance Co. of the State of Pennsylvania, The
Insurance Corp. of British Columbia
Liberty Surplus Insurance Corp.
Lloyd's Syndicate 2623 (Beazley Furlonge Ltd.)
Mercer Insurance Co.
National Casualty Co.
National Union Fire Insurance Co. of Pittsburgh PA
Navigators Insurance Co.
Ohio Casualty Insurance Co., The
Old Republic Union Insurance Co.
Safety National Casualty Corp.
Safety Specialty Insurance Co.
Scottsdale Insurance Co.
Starr Surplus Lines Insurance Co.
State National Insurance Co. Inc.
Underwriters At Lloyd's London
XL Insurance America Inc.
Zurich American Insurance Co.

SCHEDULE 1(k)

Interested Party

Angelo Gordon
Ares Management Corp.
Authentic Brands Group Inc.
Blue Torch Capital LP
Centerbridge Partners LP
Cerberus Capital Management LP
Citigroup Inc.
Cohen, Ryan
CSC Generation Inc.
Hudson Bay Capital
Interweave Inc.
JPMorgan Chase & Co.
Michaels Stores Inc.
MidCap Financial LLC
Putman Investments
SB360 Capital Partners LLC
Silver Point Capital LP
Sleep Country Canada Holdings Inc.
Sycamore Partners Management LP

SCHEDULE 1(I)

Landlord

0509 CC Ocala Joint Venture	AK-SAR-BEN Village LLC
0534 Pensacola Cordova Land LLC	Alexander's Rego Shopping Center Inc.
101 & Scottsdale LLC	Alexandria Main Mall LLC
1019 Central Avenue Corp.	Almaden Plaza Shopping Center Inc.
12535 SE 82nd Ave LLC	Alpine Cherry Creek LLC
1301 East Gladstone Street Investors LLC	ALTO Northpoint LP
13555 TTN LLC	Amherst Crossing AMA Realty Ventures LLC
168th & Dodge LP	Anna Mscisz Trust
1700 Oxford Drive Partnership	Arapahoe Crossings LP
200-220 West 26 LLC	Arboretum Retail LLC
209-261 Junction Road Madison Investors LLC	ARC ASANDSC001 LLC
2180 Kings Highway DE LLC	ARC BHTVCMI001 LLC
2200 Lohman Ave. LLC	ARC CLORLFL001 LLC
270 Greenwich Street Associates LLC	ARC CLORLFL001 LLC-Lockbox
271 South Broadway LLC	ARC CPFAYNC001 LLC
28th Street Management Co. LLC	ARC PCBIRAL001 LLC
293-305 Route 22 East LLC	ARC PRLAWS001 LLC
31535 Southfield Road LLC	ARC SMWMBFL001 LLC
36 Monmouth Plaza LLC	ARC SSSEBFL001 LLC
3600 Long Beach Road, LLC	ARC TCMESTX001 LLC
4S Commons Partners LLC	ARG BBSCHIL001 LLC
555 9th Street LP	ARG CCALBNMOO1 LLC
5737-5848 North Elizabeth Street Holdings LLC	ARG FSBROWI001 LLC
6034 Azle Avenue LLC	ARG GFBOGKY001 LLC
675 AOA Owner LLC	ARG MPLTRAR001 LLC
81 Associates LLC	ARG PSALBNM001 LLC
A&W Acquisitions LLC	ARG SAABITX001 LLC
ABAH LLC	ARG SPSPRIL001 LLC
Aberdeen Commons Associates LLC	ARG SSSTRPA001 LLC
ABJ Group Advancement TX LLC	ARG TTRALNC001 LLC
Acadia Realty LP	Arrowhead Palms LLC
ACS Fort Smith Pavilion AR LLC	A-S 149 Island Gate Plaza LP
ACS Town Square Shopping Center IN LLC	A-S 156 HQSC LP
AE Holdings I LLC	Asbury Shops LLC
AGC Pacific Coast Plaza LLC	ATT OST Marketplace LLC
Agree 1031 LLC	AVR CPC Associates LLC
Agree Grand Chute WI LLC	B Comm Realty LLC
Agree LP	B33 Erie Marketplace II LLC
Airport Plaza LLC	B33 Maple Grove II LLC
AJG Enterprises LLC	Barrywoods Holdings LLC
	Basser-Kaufman Real Estate

Bayer Development Co. LLC
Bayshore Mall Partners
BBB Plaza Associates Ltd.
BBP Partners LLC
BCB Group Investments Tramonto
Marketplace LLC
BCC II LLC
Beatty LP
Bell Tower Shops LLC
Belleclaire Hotel LLC
Belz Investco GP
Benchmark-Clarence Associates LLC
Benderson 85-1 Trust
Benderson Properties Inc.
Berkshire Merrill Road LLC
BG Monmouth LLC
BIT Holdings Sixty-Three Inc.
BIT Investment Twenty Seven LLC
Bowles Village Center LLC
Boyer Spring Creek LLC
Bradenton I LLC
BRE DDR Fairfax Town Center LLC
BRE DDR Flatacres Marketplace LLC
BRE DDR IVA Southmont PA LLC
BRE DDR Lake Brandon Village LLC
BRE/Pearlridge LLC
BREIT Bingo Holdings LLC
Brentwood Plaza LLC
Bridgewater Falls Station LLC
Brighton Mall Associates LP
Bristol-Warner Investors LLC
Brixmor Arborland LLC
Brixmor GA Coastal Landing (FL) LLC
Brixmor GA Cobblestone Village at St.
Augustine LLC
Brixmor GA Delta Center (MI) LLC
Brixmor GA Fashion Corner LLC
Brixmor GA Springdale/Mobile LP
Brixmor GA Westminster LLC
Brixmor Hale Road LLC
Brixmor Holdings 6 SPE LLC
Brixmor Property Owner II LLC
Brixmor SPE 1 LLC
Brixmor/IA Delco Plaza LLC
Brixton Beaumont LLC
Brixton Rogue LLC

Broadway Belvedere LLC
Brookwood Capital Partners LLC
Brown Ranch Properties LP
Burlington Gateway LP
BV Southwind LLC
BV Waco Central Texas Marketplace LLC
BVA Avenue LLC
BVA Deerbrook SPE LLC
BVA Towne Square LLC
BVA Woodhill LLC
BVC Oakwood Commons Inc.
BVCV Union Plaza LLC
CAC Atlantic LLC
Cafaro Northwest Partnership, The
CAL Development LLC
Caldwell Mooney Partners II LP
Camden Village LLC
Candlewood Lake Road LLC
Canton Corners Ford Road LLC
Canton Marketplace Owner LLC
Canyon Park West LLC
Caparra Center Associates LLC
Capital Mall Land LLC
Capstone Marketplace LLC
Carson Valley Center LLC
Caruth Acquisition LP
Castle Ridge Associates
Casto-Oakbridge Venture Ltd.
CD 2007-CD5 Ed Noble Parkway LLC
Center Developments Oregon LLC
Centerra Retail Shops LLC
Centerton Square Owners LLC
Central Mall Port Arthur Realty Holding
LLC
Central Shopping Centers CC LLC
Centre at Deane Hill GP, The
Centre at Deane Hill LLC, The
CFH Realty III/Senset Valey LP
CFH Realty III/Sunset Valley LP
Champlain Center South Associates LLC
Chandler Festival SPE LLC
Chandler Village Center LLC
Charter Warwick LLC
Chase Green Mountain LP
Chenal Place Properties LLC
Cherry Hill Retail Partners LLC

Chico Crossroads LP
Christiana Town Center LLC
Closter Marketplace (EBA) LLC
CMR LP
Coastal Grand CMBS LLC
Cobb Place Property LLC
Cole MT Folsom CA LP
Cole San Marcos TX LLC
College Plaza Station LLC
Colonies-Pacific LLC, The
Columbia Square Kennewick LLC
Columbia Tech Center LLC
Columbiana Station E&A LLC
Columbus Town Center II LLC
Commons at Issaquah Inc.
Commons at Sugarhouse LC, The
Concord Investment Co.
Congressional North Associates LP
Congressional Plaza Associates LLC
Conroe Marketplace SC LP
Coral Sky Retail LLC
CP Venture Five-AV LLC
CP Venture Two LLC
CPC Gateway Plaza LLC
CPT Arlington Highlands 1 LP
CPT Louisville I LLC
CR Hagerstown LLC
CR Mount Pleasant LLC
CR Oakland Square LLC
CR West Ashley LLC
Credi Chattanooga LLC
Creekstone Juban I LLC
Crestview Hills Town Center LLC
Crocker Park Phase III LLC
Crossing at 288 Phase 2 Ltd., The
Crossroads Canada LLC
Crosswinds St. Pete LLC
Crystal Mall LLC
CSHV Woodlands II LP
CSM West Ridge Inc.
CT Center S.C. LP
CTC Phase II LLC
CVSC LLC
CW Northridge Plaza LLC
Dadeland Station Associates
Daly City Partners I LP

Daly City Serramonte Center LLC
Dartmouth Marketplace Associates LLC
Davenport CRG LLC
DC USA Operating Co. LLC
DDR Carolina Pavilion LP
DDR Creekside LP
DDR Del Sol LLC SE
DDR Guilford LLC
DDR Hendon Nassau Park II LP
DDR Southeast Loisdale LLC
DDR Southeast Snellville LLC
DDR Winter Garden LLC
DDRA Tanasbourne Town Center LLC
DDRM Shoppes of Ellenwood LLC
DDRTC Marketplace at Mill Creek LLC
DDRTC Village Crossing LLC
De Rito/Kimco Riverview LLC
Decatur Realty LLC
Dedham Real Estate Development LLC
Delco LLC
Delta & Delta Realty Trust
DeMoulas Super Markets Inc.
Denver West Village LP
Dewcom LLC
DFG-BBB Monroe LLC
Dickman & Chernotsky
Dierbergs Osage Beach LLC
Dillon Ridge Marketplace III LLC
DJD Partners 10 LLC
Dollinger-Ventura Associates
Dollinger-Westlake Associates
Donahue Schriber Realty Group LP
Dong Koo Kim & Jong Ok Kim Family Trust, The
Dorcich-Vidovich
Dothan Pavilion Group LLC
Downey Landing SPE LLC
Downtown Summerlin
DPEG Fountains LP
Dreamland of Asheville Associates LLC
DRP Market Heights Property Owner LLC
DRP Tulsa Hills Property Owner LLC
DS Properties 18 LP
DT University Centre LP
DTL-SGW LLC
DTR1C-SGW LLC

DTS Properties LLC
Duluth (Gwinnett) SSR LLC
Durango Mall LLC
E&A Northeast LP
Eager Road Associates West LLC
East Chase Properties LLC
Easton Market LLC
Eastridge Mall Realty Holding LLC
Edens Plaza SC Owner LLC
Edgewood Retail LLC
Edison BRMA001 LLC
Edison BRMA002 LLC
Edison DENJ001 LLC
Edison EHNJ001 LLC
Edison NNVA001 LLC
EIG Grand Island LLC
EIG Wanamaker LLC
Elite Development Group LLC
Elmsford-119 Associates LLC
Empire East LLC
Encinitas Town Center Associates I LLC
Enid Two LLC
Epps Bridge Centre Property Co. LLC
Equity One (Florida Portfolio) LLC
Equity One (Northeast Portfolio) LLC
Equity One (Southeast Portfolio) LLC
EREP Broadway Commons I LLC
Evergreen -1-10 & Ray LLC
ExchangeRight Value-Add Portfolio 2
Master Lessee LLC
F&H Sinclair Properties
Fairview Shopping Center LLC
Family Center at Federal Way LLC, The
Farley Realty Associates
Federal Realty - Barracks Road (500-2070)
Federal Realty - Gratiot S.C. (500-1220)
Federal Realty Investment Trust
Federal Realty Investment Trust Property
#1180
Federal Realty Investment Trust Property
#1217
Federal Realty Partners LP
Federated Associates
FHS Promenade LLC
Fidelity Totowa Associates LLC
Finmarc Wildewood LLC

First Real Estate Investment Trust of New
Jersey Inc.
Five Points Revocable Trust
Flagler SC LLC
Flemington Retail LLC
Forest Plaza LLC
Forum Lone Star LP
FR Assembly Square LLC
FR Camelback Colonnade LLC
Franklin Park SC LLC
Freedom Group LLC
Frontier Plaza LLC
FW Ridge Rock Ltd.
G&I IX Kildeer LLC
G&I IX Primrose Marketplace LLC
G&I VII Carriage Crossing LLC
G3C Temple LLC
Gainesville Associates
Garfield-Southcenter LLC
Gateway Center Properties II LLC
Gateway Fairview Inc.
GBR Holmdel Plaza LLC
GC Ambassador Courtyard LLC
Germantown E&A LLC
GF Valdosta Mall LLC
GG Midlothian TC LLC
GG REIF I Gateway LLC
GGCal LLC
GK Holiday Village LLC
GKT Shoppes at Legacy Park LLC
Glacier 400 Wilbur LLC
Glimcher SuperMall Venture LLC
GLP Flint LLC
GM Realty of Bangor LLC
Golden Isles Plaza LLC
Golden Spectrum Property
Governors SPV LLC
Governors Square Plaza
Grand Mesa Center LLC
Grand Plaza Management LLC
Grandbridge Real Estate Capital LLC
Granite Park Retail LLC
GRE Altamonte LP
GRE Broadmoor LLC
Green Ridge Holdings LLC
Greendale 14 LLC

Greenwich Place Partners LLC
Grewe LP, The
Grove Court Shopping Center LLC
Hamilton Commons TEI Equities LLC
Hamilton Properties
Hamilton TC LLC
Hanes M. Owner LLC
HART Miracle Marketplace
Hart TC I-III LLC
Har-Zait LLC
Hastings Village Investment Co. LP
Hawthorne Investors 1 LLC
HCL Texas Avenue LLC
HCP Vista Ridge LLC
Heritage House South LLC
Heritage Plaza LLC
Herricks Mineola LLC
HGREIT Edmondson Road LLC
Highland Commons Associates LLC
Hill Management Services Inc.
Hingham Launch Property LLC
Hitchcock Plaza LLC
HLT Partnership LP
Holmdel GT LP
Houma LA LLC
HRTC I LLC
IA LaQuinta Pavilion LLC
IA Matthews Sycamore LLC
IA Sarasota Tamiami LLC
Ikea Property Inc.
IMI Huntsville LLC
Imperial Legacy Enterprises LLC
Inland Commercial Real Estate Services
LLC
Inland National Real Estate Services LLC
International Speedway Square Ltd.
IRC Retail Centers
IRC University Crossings LLC
Ireland Davie Ltd.
ISM Holdings Inc.
I-Southport LLC
ITAC 192 LLC
IVT Highlands at Flower Mound LP
IVT Parke Cedar Park LLC
Jaydor Bleeker Realty Sub II
JDN Real Estate Hamilton LP

Jefferson Pointe SPE LLC
Jeffrey Management Corp.
Jemal's Boulevard LLC
Jess Ranch Brea Retail XVI LLC
JG Elizabeth II LLC
JLP Kentwood
JLP-Harvard Park LLC
JLPK-Orange Park LLC
JLP-Novi LLC
Joule Las Palmas Owner LLC
Jubilee - Cranberry Equity LLC
Jubilee LP
Jubilee Square LLC
KBC Properties
KDMM LLC
Keene MZL LLC
KFT Enterprises No. 2 LP
Kiemle & Hagood Co.
Kimco Savannah 185 Inc.
KIR Brandon 011 LLC
KIR Bridgewater 573 LLC
KIR Montgomery 049 LLC
KIR Pasadena II LP
KIR Soncy LP
KIR Tukwila LP
KMO-361 (Paramus) LLC
Kraus-Anderson Inc.
KRG Avondale McDowell LLC
KRG Cool Springs LLC
KRG Leesburg Fort Evans LLC
KRG Livingston Center LLC
KRG Market Street Village LP
KRG McDonough Henry Town LLC
KRG Miami 19th Street II LLC
KRG New Hill Place LLC
KRG Plaza Green LLC
KRG Rivers Edge LLC
KRG Shops at Moore LLC
KRG Southlake LLC
KRG Sunland LP
KRG Temecula Commons LLC
KSI Cary 483 LLC
La Frontera Improvements LLC
La Habra Westridge Partners LP
Lake Success Shopping Center LLC
Lakeline Plaza LLC

Lakes Mall Realty LLC
Lane Avenue 450 LLC
LaSalle Shopping Center LLC
Levin Management Corp.
LG-BBB LLC
Lilac19 LP
Lindale Holdings II LLC
Lindale Holdings LLC
Livesey East LLC
Loja WTP LLC
LPC Retail Accounting
LTC Retail LLC
Lynchburg (Wards Crossing) LLC
M&D Real Estate LP
M&J Big Waterfront Market LLC
M.O.R. Snowden Square Limited
Partnership
Macerich Lakewood LP
Mad River Development LLC
Magnolia Commons SC LLC
Main Street at Exton LP
Mall at Gurnee Mills LLC
Mall at Potomac Mills LLC
Manalapan UE LLC
Manhattan Marketplace Shopping Center
LLC
Mansell Crossing Retail LP
Marin Country Mart LLC
Marketplace at Vernon Hills LLC
Marketplace West Partners LLC
Maverick Investors LLC
McAllen TX LLC
McKinley Mall Realty Holding LLC
MCS-Lancaster De Holding LP
MCV23 LLC
MDC Coastal I LLC
Medistar Parkwest JV Ltd.
Meridian Kellogg LLC
Meridian Mall LP
Metropolitan Life Insurance Co.
MFC Longview LLC
MFS Eastgate-I LLC
MGP IX Properties LLC
MGP XII Magnolia LLC
Middletown I Resources LP
Middletown Shopping Center I LP

Midstate Owner LLC
M-III Olathe Station Property LLC
Mishorim Gold Houston LLC
Mishorim Gold Properties LP
Mission Valley Shoppingtown LLC
Mission Viejo Freeway Center
Mississippi ADP LLC
ML-MJW Port Chester SC Owner LLC
MLO Great South Bay LLC
MM/PG (Bayfair) Properties LLC
Monroeville SC LP
Mooresville Crossing LP
Morris Plains Holding UE LLC
Mountain Grove Partners LLC
MP Northglenn LLC
MS Flowood LP
MSS Millburn Realty Co.
NADG/TRC Lakepointe LP
National Retail Properties LP
New Plan of West Ridge LLC
Newbridge LLC
Newburgh Mall Ventures LLC
NEWKOA LLC
NewMarket Square Ltd.
News Co. LLC
Newtown Bucks Associates LP
North Attleboro Marketplace II LLC
North Massepequa LLC
North Park Crossing LC
North Village Associates
Northeast Holdings LLC
Northgate Mall Partnership
Northington Mechanicsburg Investors LLC
Northville Retail Center Joint Venture LLC
Northway Mall Properties LLC
Northwoods III (San Antonio) LLC
NP Royal Ridge LLC
NPMC Retail LLC
NPP Development LLC
Oak Leaf Property Management LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-1 LLC
Oak Street Investment Grade Net Lease
Fund Series 2021-2 LLC
Oakland Iron Works Associates
Oaks Square Joint Venture

Ogden CAP Properties LLC
Old Bridge Market Place II LLC
Olivet Kom LLC
OLP Champaign Inc.
Onni Burbank Town Center LLC
Oracle Plaza LLC
Orchard Hill Park
ORF V Sugarcreek Plaza LLC
ORF VII Felch Street LLC
ORF VII Pelican Place LLC
Overton Park Plaza Associates LLC
Pace - 64 Associates LLC
Pacific Coast Highway Property LLC
Pagosa Partners III Ltd.
Palouse Mall LLC
Panama City Beach Venture II LLC
PAPF Dimond LLC
PAPF Redding LLC
Pappas Laguna LP
Paramount JSM at Jenkintown LLC
Paramount Newco Realty LLC Upland
Paramount Plaza at Brick LLC
Park West Village Phase I LLC
Parkmall LLC
Parkway Crossing East Shopping Center LP
Partridge Equity Group I LLC
Patterson Place Durham LLC
Pavilions at Hartman Heritage LLC
Pearland RJR LLC
Pergament Mall of Staten Island LLC
Perrysburg Enterprise LLC
Petoskey Mall Associates LLC
PGS Burlington
Pinnacle North II LLC
Pioneer Hills SPE LLC
Pittsburgh Hilton Head Associates
Pivotal 650 California St. LLC
PL Dulles LLC
Pleasant Hill Crescent Drive Investors LLC
PMAT Waterside LLC
PMH Properties LLC
Pontiac Mall LP
Poughkeepsie Plaza Mall LLC
PP-Gaston Mall LLC
Premier Centre LLC
Premium Properties LLC

Prescott Gateway Mall Realty Holding LLC
Presidential Markets
Price/Baybrook Ltd.
PRLHC Annapolis Town Center Parole
162302
Promenade Delaware LLC
Promenade D'Iberville LLC, The
PRU/Desert Crossing II LLC
PTC TX Holdings LLC
PT-USRIF Meridian LLC
QCM Partners LLC
Quail Creek Crossing Ltd.
R&F Garden City LLC
R.E.D. Capital Management LLC
R.K. Associates VIII Inc.
R.K. Middletown LLC
RAF Jackson LLC
RAF Johnson City LLC
RAF Lake Charles LLC
Rainbow Arroyos Commons LLC
Rainier Colony Place Acquisitions LLC
Rainier Summit Woods Acquisitions LLC
Ramco-Gershenson Properties LP
Ramsey Interstate Center LLC
Ranch Town Center LLC
Rancho Dowlen LLC
Rancho Texarkana Investors LLC
Ravid Lake St. Louis II LLC
RCG-Sparks LLC
Realty Income Properties 27 LLC
Redfield Promenade LP
Redlands Joint Venture LLC
Regency Centers LP
Regent Shopping Center Inc.
Rehoboth Gateway LLC
Revesco (USA) Properties of Bozeman LP
Richards Clearview LLC
Ridge Park Square LLC
Ridgeport LP
River Park Properties II
Riverchase Crossings LLC
Riverdale Center North LLC
Riverview Plaza (E&A) LLC
Riviera Center Properties HITF
RK Coral Palm Plaza LLC
RK Hialeah LLC

RK Pembroke Pines LLC
RK Southington LLC
Rockaway Town Court LLC
Rockwall Crossing Ltd.
Rogers Retail LLC
ROIC California LLC
Rolling Hills Plaza LLC
Ronald Benderson 1995 Trust
Rosedale Commons LP
Rosemont 2019 LLC
Route 206 Northbound LLC
Roxville Associates
RPAI Butler Kinnelon LLC
RPAI King's Grant II LP
RPAI Lakewood LLC
RPAI San Antonio Huebner Oaks GP LLC
RPAI Southwest Management LLC
RPI Interests II Ltd.
RPT Realty LP
RPT Terra Nova Plaza LLC
RREEF America REIT II Corp. MM
Running Hill SP LLC
Ruscio Management LLC
Rushmore Crossing Associates LLC
RXR 620 Master Lessee LLC
S & E Realty Co. Inc.
Salmar Properties LLC
Sandusky Pavilion
Santa Fe Mall Property Owner LLC
Santa Rosa Town Center
SanTan MP LP
Santee Trolley Square 991 LP
Sanzari 89 Associates LP
Saul Holdings LP
Savi Ranch Group LLC
Sayville Plaza Development Co.
SBLO Barrett Pavilion LLC
SCA Tree 1 LLC
Schnitzer Stephanie LLC
Scottsdale Fiesta Retail Center LLC
SDC/Pacific/Youngman-Santa Ana
Seaview Acquisition LLC
Sebanc, Allan A.
Sebanc, Beverly M.
Section 14 Development Co.
SEP Augusta LLC

Seritage SRC Finance LLC
Serota Islip NC LLC
SF WH Property Owner LLC
Shadowwood Square Ltd.
Shelby Corners RE Holdings LLC
SHI Owner LLC
Shiloh Venture LLC
Shoppes at Hamilton Place CMBS LLC,
The
Shoppes at Wilton LLC, The
Shops at Summerlin South LP, The
Shops of Tupelo LLC, The
Shreve Center DE LLC
Shrewsbury Commons
Siegen Lane Properties LLC
Sigfeld Realty Marketplace LLC
Silvertown Inc.
Simon Property Group LP
Simsbury Commons LLC
SIPOC LLC
Sir Barton Place LLC
Site C LLC
Skyway Regional Shopping Center LLC
SLO Promenade DE LLC
SM Eastland Mall LLC
South Frisco Village SC LP
South Town Owner PR LLC
SOUTHAVEN TOWNE CENTER II LLC
Southgate Mall Montana II LLC
Southridge Plaza LLC
SP Bossier LLC
Sparkleberry Square
SPG Doral Retail Partners LLC
Spirit VC Victoria TX LLC
Spring Creek Improvements LLC
Spring Ridge LP
Springfield Plaza LLC
SREIT Palm Beach Lakes Blvd LLC
SRK Lady Lake 21 SPE LLC
SRL Crossings at Taylor LLC
St. Cloud Rainbow Village LLC
Star-West Chicago Ridge LLC
Stone Creek Retail LLC
Stop & Shop Supermarket Co. LLC, The
Stram Associates
Strip Delaware LLC, The

Studio City East 93K LLC
Sunbury Gardens Realty Co.
Sunmark Property LLC
Sunnybrook Partners LLC
Sunrise Mills (MLP) LP
Sunset & Vine Apartment
Sunset Hills Owner LLC
Super LLC
Surprise Marketplace Holdings LLC
SVAP II Creekwalk Village LLC
Sycamore Browns Valley LLC
Taft Corners Associates
Talisman Towson LP
Tamarack Village Shopping Center LP
Target Jefferson Boulevard LLC
TCSC LLC
Telegraph Marketplace Partners II LLC
TFP Limited Real Estate Development
THF Harrisonburg Crossings LLC
THF Shawnee Station LLC
THF/MRP Tiger Town LLC
Thoroughbred Village LLC
TJ Center LLC
TKG - Manchester Highlands Shopping
Center LLC
TKG Biscayne LLC
TKG Coral North LLC
TKG Logan Town Centre LP
TKG Monroe Louisiana 2 LLC
TKG Mountain View Plaza LLC
TKG Paxton Towne Center Development
LP
TKG Woodmen Commons LLC
TL Street Marketplace NE LLC
Totowa UE LLC
Tower Burlington LLC
Town & Country (CA) Station LP
Town Pointe Associates
TPC Stonewall Investors I LC
TPP 207 Brookhill LLC
TPP Bryant LLC
Trahwen LLC
TREA NW Forum at Carlsbad Owner LLC
Truss Realty Co.
TSO Winchester Station LP
Tucson Shopping Center LLC

Tyler Broadway/Centennial LP
UB Stamford LP
UE 675 Paterson Avenue LLC
UE 675 Route 1 LLC
UG2 Solon OH LP
UH US Lynncroft 2019 LLC
University Mall Realty LLC
University of Louisville Real Estate
Foundation Inc.
Uptown Group LLC
Urstadt Biddle Properties Inc.
US 41 AND I-285 Co. LLC
US REIF Joliet SC Fee LLC
USPP Fischer Market Place LLC
UTC LP
V & V 224 Ltd.
V&V Stores Inc.
Valencia Marketplace I LLC
Valley and Plainfield Associates LP
Valley Hills Mall LLC
Valley Square I LP
VAM Ltd.
Vestar Best In The West Property LLC
VF Center Associates LP
Village Developers
W/S Brunswick Properties II LLC
W/S Hadley Properties II LLC
W-ADP Harvest Junction OP Owner VIII
LLC
Waldorf Shopper's World
Wallace Real Estate Co.
Watchung Square Associates LLC
Water Tower Square Associates
Waterford Lakes Town Center LLC
WBP Central Associates LLC
WCK LC
Weatherford Dunhill LLC
Weingarten Nostat Inc.
Weingarten Realty Investors - Co. 001
West 64th Street LLC
Westgate Mall CMBS LLC
Westminster Crossing East LLC
Wethersfield Shopping Center LLC
WF Kingsbury Center LLC
White Goose LLC
Whitemak Associates

Whitemak Associates & PREIT
Whitestone Eldorado Plaza LLC
Widewaters Group Inc., The
Willowbrook Town Center LLC
Will-Ridge Associates LLC
Windsor Park Estates Silverdale LLC
WM Acquisition Delaware LLC
WM Associates LP
WMG Meadows LLC
Wood Stone Plano Partners LLC
Woolbright Wekiva LLC
WR Partners LLC
WRG Homestead LLC
WRI Mueller LLC
WRI/Raleigh LP
WRI-URS South Hill LLC
Wutsboro Associates LLC
ZP No. 171 LLC

SCHEDULE 1(m)

Lender Advisor

FTI Consulting Inc.
M3 Partners LP

SCHEDULE 1(n)

Letter of Credit Beneficiary

Agua Mansa Commerce Phase I
American Alternative Insurance (BBB)
American Alternative Insurance (CTS)
Arch Insurance Co.
BHF International Ltd.
Bissell International Trading
Breville USA Inc.
Chubb - Federal Insurance
CIT Group, The/Commercial Services
Dyson Canada Ltd.
Dyson Inc.
JB Hunt Transport Inc.
Mattel Inc.
Milberg Factors Inc.
Monahan Products LLC
National Cart LLC
Newell Brands Inc.
North American Corp. of Illinois
RXR 620 Master Lessee LLC
Safety National Casualty
Sentry Insurance
Travelers Casualty & Surety Co.
Trisura Insurance
United States Fidelity & Guaranty
Welspun USA Inc.
Whirlpool Corp.

SCHEDULE 1(o)

Letter of Credit Provider

Bank of America NA
JPMorgan Chase Bank NA

SCHEDULE 1(p)

Litigation

Abram, Harwick Chya
AML IP LLC
Amos, Sadina
Anderson, Carol
APS&EE
Augenbaum, Todd
Bell, Ema
Blue Cross Blue Shield (Anthem)
Burt-Deasy, Kelly
CA 5-15 West 125th LLC
CAC Atlantic LLC
Cahill, Doreen
California, State of
Cohen, Judith
Council for Education & Research on
Toxics
Davaco Inc.
Davis, Chuck
Decatur Mall
Design Toscano
Emcor Facilities Services Inc.
Environmental Health Advocates
Floriley Industries
Fox River Commons
Frederick, Randall
Freeman, Alan
Gastelum, Fernando
Georgiou, Katerina
Giebe, Michael
Hayden, Shadi
Hess, Donald
Johnson, Jeffrey
Kelly, Whitney
Kingston, Donette
Lopez, Florencia
Mediant Communications Inc.
Munday, Janice
Newburgh Mall Ventures
Only Kids Apparel LLC
Padilla, Elizabeth
Patrick, Jeremy
Place Services

Raslavich, Anna
Reimer, Ruhi
Richmond, Simon Nicholas
Sawgrass
Schaumburg, Village of (IL)
Si, Pengcheng
Smith, Patricia
Spalding, James
SSS Village at West Oaks
Systems LLC
Team Worldwide Corp.
Topalli, Leutrim
Waite, Joshua
Williams & Frost Specialty Group
World Market of Texas LLC

SCHEDULE 1(q)

Office of the United States Trustee & Judge

Alfaro, Adela
Ardelean, Kirsten K.
Arendas, Francayne D.
Artis, Michael
Bielskie, Lauren
D'Auria, Peter J.
Fuentes, Neidy
Gerardi, David
Green, Tia
Hildebrandt, Martha
Kern, Joseph C.
Kropiewnicki, Daniel C.
McGee, Maggie
Nikolinos, Alexandria
Oppelt, Tina L.
Ortiz-Ng, Angeliza
Papalia, Vincent F.
Schneider, Robert J., Jr.
Shaarawy, Adam
Sponder, Jeffrey
Steele, Fran B.
Stives, James
Vara, Andrew
Ziemer, William J.

SCHEDULE 1(r)

Ordinary Course Professional

AnyBill
Avalara
Crowell & Morning LLP
Deloitte
Epstein Becker & Green PC
Faegre Drinker Biddle & Reath LLP
Greenspoon Marder LLP
Hill Ward & Henderson PA
Huth Reynolds LLP
Jackson Lewis PC
KPMG
Lerner David LLP
Lester Schwab Katz & Dwyer LLP
Mackay Law Inc.
McKool Smith
Morgan Lewis & Bockius LLP
Norton Rose Fulbright US LLP
Osler Hoskin & Harcourt LLP
Perkins Coie LLP
PricewaterhouseCoopers International Ltd.
Pryor Cashman
Riker, Danzig, Scherer, Hyland & Perretti LLP
Transaction Tax Resources Inc.
Vintage Law LLC

SCHEDULE 1(s)

Secured Lender

Bank of America NA
Bank of Montreal
Capital One NA
Goldman Sachs Bank USA
JPMorgan Chase Bank NA
MUFG Union Bank NA
PNC Bank NA
Sixth Street Lending Partners
Sixth Street Specialty Lending Inc.
TAO Talents LLC
TD Bank NA
Truist Bank
Webster Bank
Wells Fargo Bank NA

SCHEDULE 1(t)

Trade

Accenture LLP	Crossmark Inc.
Acosta Inc.	Crystal of America
ActionLink Services LLC	Cuisinart Inc.
Aden & Anais Inc.	Cybersource Corp.
Adobe Systems Inc.	Data Networks
Afa Protective Systems Inc.	Datapipe Inc.
Akamai Technologies Inc.	Davaco Inc.
Apollo Retail Specialists LLC	Deloitte Consulting LLP
Applied Predictive	Design Productions
Appriss Retail	Displaymax Inc.
Artsana USA Inc.	DRM Waste Management Inc.
Assemble Partners	Dyson Canada Ltd.
Atlas Sign Industries Inc.	Dyson Inc.
Babybjorn Inc.	E. Mishan & Sons Inc.
Bay Island LLC	Euro-Line Appliances Inc./CA/VDC
Beachwaver Co., The	Evenflo Co. Inc.
Berkshire Blanket & Home Co. Inc.	Everyday Health Inc.
Blendjet Inc.	Exploramed NC7 Inc.
Blue Yonder Inc.	F 3 Metalworx Inc.
Breville USA Inc.	Facebook Inc.
Bridgetree LLC	Federal Heath Sign Co. LLC
Britax Child Safety Inc.	Federated Service Solutions
Broadridge	First Data Corp. Integrated Pay
Butterblu LLC	Fisher Price Baby Gear
Caliber Americas LLC	Fisher Price Toys
Caraway Home Inc.	Flexprint LLC
Carpenter Co.	Fridababy LLC
Carrier Corp.	Funder America Inc.
CCA & B LLC	GFA Inc.
Cella Inc.	Gibson Overseas Inc.
Centric Software Inc.	Ginsey Industries Inc.
Chain Store Maintenance Inc.	Gotham Technology Group LLC
Cisco Systems Capital Corp.	Granite Telecommunications LLC
CitrusAd International Inc.	Hallmart Collectibles Inc.
Cleary Gottlieb Steen & Hamilton LLP	Halo Innovations Inc.
Comfort Revolution	Halo Innovations Inc./VDC
Comm Works LLC	Hilco Merchant Resources LLC
Commerce Technologies LLC	Himatsingka America Inc.
Commission Junction Inc.	Holt Construction Corp.
Continental Web Press Inc.	Homedics USA LLC
Copper Pearl Inc.	Hudson's Holiday Helpers
Coway USA Inc.	IBM Corp. TR4

IDX LLC
Inside Edge Commercial Interior Services
LLC
Intelligrated Systems LLC
Intersoft Data Labs Inc.
Iron Mountain Records Management
Services
Itential Inc.
JB Hunt Transport Inc.
Jonathan Y Designs Inc.
KAZ USA Inc. PUR
KDM POP Solutions Group
Keeco LLC / Poly-Filled Bed Pillow
Kepler Group LLC
Keurig Green Mountain Inc.
KitchenAid Portable Appliances
Knot Worldwide Inc., The
Kone Inc.
KPMG LLP
KPRS Construction Services Inc.
Kreber Inc.
Krups Rowenta Inc.
Lennox National Account Services Inc.
Levtex LLC
Lifetime Brands Inc.
Logixal Inc.
M Booth & Associates LLC
Madix Inc.
Manhattan Associates Inc.
Marlite Inc.
MCG Architecture
Merchsource LLC
Merkle Inc.
Metro One Loss Prevention Services Group
Inc.
Microsoft Online Inc.
Million Dollar Baby/VDC
Mirakl Inc.
Mle Development Ltd.
Mobile Mini Texas Ltd.
Modern Space Pacific Services
Morning Consult LLC, The
My Move LLC
Narrativ Co. Inc., The
National Tree Co.
Navco Security Systems

NCR Corp.
Newell Brands Canada ULC/CA/VDC
Noritake/VDC
North American Corp.
NTT America Inc.
OMI Industries Inc.
One Network Enterprises Inc.
Oracle America Inc.
Pem America Inc.
Philips Consumer Lifestyle BV
Ping Identity Corp.
Pinterest Inc.
Place Services Inc.
Premier Workforce Inc.
PRGX USA Inc.
Pros Choice Beauty Care Inc.
Quantum Metric Inc.
Rackspace Hosting Inc.
Redwood Supply Chain Solutions
Resource Plus of North Florida Inc.
ReStore Capital LLC
Richards Homewares Inc.
Riskified Inc.
RR Donnelley & Sons Co.
Ryder Integrated Logistics Inc.
Safavieh Inc.
Sailpoint Technologies Inc.
Salesforce.Com Inc.
Sama Plastics Corp.
SAS Institute Inc.
SBC Advertising Ltd.
Schneider Logistics Inc.
SF Home Decor LLC
Sharkninja Operating LLC
Simply Mommy LLC/Snuggle Me
Skip Hop Inc.
Spin Master Inc.
St. George Distribution Corp.
Storflex Fixture Corp.
Studio Mococo LLC
Sumologic Inc.
Sun Industrial Inc.
Sunbeam Products Inc./Calphalon
Swiftwin Solutions Inc.
Tata Consultancy Services Ltd.
Tealium Inc.

Technibilt Ltd.
Tempur-Pedic North America LLC
Teradata Corp. Inc.
Testrite Products Corp.
Tineco Intelligent Inc.
Tms Construction Inc.
Toshiba GCS
Tyco Integrated Security LLC
Udisense Inc./Nanit
United Rentals Inc.
US Maintenance
VeriFone Inc.
Verizon Business Network Services Inc.
Verizon Wireless Services LLC
Vornado Air LLC
Walker Edison Furniture Co. LLC
Wamsutta
Werner National LLC
Wesco Services LLC
William Carter Co.
Williams & Frost Specialty Group
Wilton Industries Inc.
World Distribution Services
Wunderkind Corp.
Yard NYC
Zadro Inc.
Zemoga Inc.
Zipline LLC

SCHEDULE 1(u)

UCC Lien

American Greetings Corp.
Dimension Data North America Inc.
Hallmark Marketing Co. LLC
JPMorgan Chase Bank NA
Papyrus-Recycled Greetings Inc.
Somerset Capital Group Ltd.
Voxx Accessories Corp.

SCHEDULE 1(v)

Unsecured Noteholder

1832 Asset Management LP
AllianceBernstein LP (US)
Alta Capital Management LLC
Altrius Capital Management Inc.
Ameritas Life Insurance Corp. of New York
APG Asset Management US Inc.
AQS Asset Management LLC
Aristotle Capital Management LLC
Asset Allocation & Management Co. LLC
Aviary Capital Enterprises Inc.
Banco de Sabadell SA
Bank of America Merrill Lynch Proprietary Trading
Barclays Capital Inc.
Bivium Capital Partners LLC
BlackRock Advisors LLC
Blackstone Liquid Credit Strategies LLC
BlueCrest Capital Management (U.K.) LLP
BNP Paribas Asset Management France
BNP Paribas Securities Corp.
BondBloxx Investment Management Corp.
BVK- Beamtenversicherungskasse des Kantons Zurich
Cable Car Capital LLC
California Public Employees Retirement System
Canal Insurance Co.
CapitalatWork Foyer Group SA
Carillon Tower Advisers Inc.
CastleKnight Management LP
Catholic Family Fraternal of Texas
Chartwell Investment Partners LLC
Chicago Capital LLC
CIGNA Investments Inc.
Citigroup Global Markets Inc.
Croatian Fraternal Union of America
CTC Alternative Strategies Ltd.
DBX Advisors LLC
Deutsche Bank Securities Inc.
Diamond Insurance Group Ltd.
FBL Investment Management Services Inc.
Fidelity Management & Research Co. LLC

Finlabo SIM SpA
Flow Traders U.S. LLC
Foxhill Capital Partners LLC
Franklin Advisers Inc.
GIA Partners LLC
Goldman Sachs Asset Management LP (US)
GSO Capital Partners LP
Healthcare of Ontario Pension Plan
Highbridge Capital Management LLC
Hotchkis & Wiley Capital Management LLC
HSBC Bank PLC
International City Management Association Retirement Corp.
Invesco Advisers Inc.
Invesco Capital Management LLC
JPMorgan Investment Management Inc.
JPMorgan Securities LLC
KSKJ Life American Slovenian Catholic Union
Lawson Kroeker Investment Management Inc.
LM Capital Group LLC
Lombard Odier Asset Management Europe Ltd.
MacKay Shields LLC
Manhattan Life Insurance
Manning & Napier Advisers LLC
Marathon Asset Management Ltd.
Mellon Investments Corp.
Millennium Advisers LLC
Miller Value Partners LLC
Mirabaud Asset Management Ltd.
Mont Blanc Capital Management AG
Morgan Stanley & Co. LLC
Murchinson LP
Muzinich & Co. Inc.
Napier Park Global Capital (US) LP
New Jersey, State of, Division of Investment
New York, City of (NY), Comptroller's Office
Northern Trust Global Investments Ltd.

Northwestern Mutual Investment
Management Co. LLC
Nykredit Bank AS
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management
Board
PFA Asset Management AS
PGIM Inc.
Pharus Management SA
PNC Bank NA
Russell Investment Management LLC
Safeway Insurance Group
Safra Securities LLC
Seix Investment Advisors LLC
Selected Funeral & Life Insurance Co.
SG Americas Securities LLC
Shlomo Holdings Ltd.
SMH Capital Advisors LLC
Squarepoint OPS LLC
State Street Global Advisors
SumRidge Partners LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities LLC
USA Life One Insurance Co. of Indiana
Van Eck Associates Corp.
Verition Fund Management LLC
Virtus Investment Advisers Inc.
Western Asset Management Co. LLC
Zest SA

SCHEDULE 1(w)

Utility Provider

Aberdeen, Town of (NC)	Auburn, City of
Abilene, City of (TX)	Auburn, Town of
AES Indiana	Augusta Utilities Department
AES Ohio	Aurora Water
Aiken, City of (SC)	Austin, City of (TX)
Alabama Power Co.	Autoridad de Acueductos y Alcantarillados (Central)
Albuquerque Bernalillo County	Avista
Alderwood Water & Wastewater District	Avondale, City of (AZ)
Alectra Utilities	AW Billing Services LLC
Alectra Utilities Corp.	Bakersfield, City of (CA)
Alexandria, City of (LA)	Baldwin EMC
Alliant Energy IPL	Bangor Natural Gas
Alliant Energy WP&L	Bangor Water District
Alliant Energy WPL	Baton Rouge Water Co.
Altamonte Springs, City of (FL)	BC Hydro
Altoona Water Authority	BCWSA
Ameren Illinois	Beaches Energy Services
Ameren Missouri	Beaufort Jasper
American Electric Power	Beaumont, City of
American Water & Energy Savers	Beaverton, City of
American Water Works Co. Inc.	Bel Air, Town of (MD)
Ammon, City of (ID)	Belleville, City of (Ontario)
Ann Arbor, City of (MI), Water Utilities	Bellingham, City of (WA)
Antioch, City of	Bend, City of (OR), Utilities
Appalachian Power	Benton PUD
Apple Valley, City of (MN)	Berkshire Gas Co.
APS	Beverly Hills Water Department
Aqua Illinois Inc.	BGE
Aqua Indiana	Billings, City of (MT)
Aqua New Jersey	Bismark, City of (ND), Water Department
Aqua Ohio Inc.	Black Hills Energy
Aqua Pennsylvania	Boca Raton, City of (FL)
Aquarion Water Co. of CT	Boise City Utility Billing
Arkansas Oklahoma Gas Corp.	Bossier City Utilities Department
Arnold Line Water	Bowling Green Muni Utilities
Asheville, City of (NC)	Boynton Beach, City of (FL)
Ashwaubenon Water & Sewer Utilities	Bozeman, City of (MT)
ATCO Energy	Bradley, Village of (IL)
Atlanta, City of (GA)	Braintree Electric Light Department
Atlantic City Electric	Braintree Water & Sewer Department
Atmos Energy	Brantford Power Inc.
Auburn Water District	

Brantford, City of (Ontario)
Brazoria County Mud #6
Brick Township MUA
Brighton, City of
BrightRidge
Bristol Tennessee Essential Service
Bristol, City of (TN), Finance Department
Brixmor Holdings 11 SPE LLC
Brodhead Creek Regional Authority
Brookfield, City of (WI), Utilities
Broward County Water & Wastewater
Services
Brunswick Glynn County Joint
Buena Park, City of (CA)
Buford, City of (GA)
Burlington, City of (NC)
Burlington, Town of
Butler County Water & Sewer Department
Butler, Borough of (NJ)
California Water Service
California Water Service Co.
Cambridge, Corporation of the City of
(Ontario)
Canton Township Water Department
Cape Coral, City of (FL)
Cape Fear Public Utility Authority
Capital Electric Cooperative Inc.
Carbondale Water & Sewer
Carle Place Water District
Carroll Electric Cooperative Corp.
Cary, Town of (NC)
Cascade Natural Gas
Caseyville Township Sewer
Cass County Electric Cooperative
Cedar Rapids Municipal Utility
Centerpoint Energy
Central Arkansas Water
Central Hudson Gas & Electric Corp.
Central Maine Power
Chandler, City of (AZ)
Charles County Government
Charleston Water System
Charlotte, County of (FL), Utilities
Charlottesville, City of (VA)
Charter Township of Chesterfield
Charter Township of Meridian

Chattanooga Gas
Chattanooga, City of (TN)
Chesterfield, County of (VA)
Chicago Ridge, Village of (IL)
Christiansburg, Town of (VA)
Chugach Electric Association
Citizens Energy Group
Citizens Westfield Utilities
City Utilities
City Water, Light & Power
Clackamas River Water
Claremont, City of (NC)
Clark County Water Reclamation District
Clark Public Utilities
Clarksville Department of Electricitcy
Clarksville Gas & Water
Clarksville Wastewater Treatment
Department
Clearwater, City of
Cleco Power LLC
Cleveland, City of (OH), Division of Water
Coachella Valley Water District
Coast EPA
Cocoa, City of (FL)
Coeur d'Alene, City of (ID)
Cole MT San Marcos TX LLC
College Station Utilities
Collier County Utilities
Colonie, Village of (NY), Water District
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
Columbia Gas of Virginia
Columbia, City of (MO)
Columbus Water Works
ComED
Con Edison
Concord, City of (NH)
Connecticut Natural Gas Corp.
Connecticut Water Co., The
Conroe, City of (TX)
Conservice
Consolidated Edison Co. of NY
Consolidated Utility District

Consolidated Waterworks Dist 1
Consumers Energy
Contra Costa Water District
Coral Springs Improvement District
Coralville, City of (IA)
Core Electric Cooperative
Corpus Christi, City of (TX)
Cortlandt, Town of (NY)
Coserv
Cowlitz PUD
CPS Energy
Crystal Lake, City of (IL)
Cuivre River Electric Cooperative
Dakota Electric Association
Dallas, City of (TX)
Daly City, City of (CA)
Danvers, Town of (MA)
Danvers, Town of (MA), Water & Sewer
Daphne Utilities
Dartmouth, Town of (MA)
Davenport, City of
Dayton Power & Light Co.
Daytona Beach, City of (FL)
Dedham Westwood Water District
Delmarva Power
Delray Beach, City of (FL)
Delta, Charter Township of (MI)
Denton, City of (TX)
Denver Water
Destin Water Users Inc.
Diberville, City of (MS)
Dillon, Town of (CO)
Direct Energy Business LLC
Direct Energy Regulated Services
Dixie Electric Cooperative Inc.
Dominion Energy Inc.
Dominion Energy Ohio Inc.
Dominion Energy South Carolina Inc.
Dominion Energy Virginia Inc.
Dothan Utilities
Dothan, City of (AL)
Downers Grove Sanitary District (IL)
Downers Grove, Village of (IL)
Downey, City of (CA)
DTE Energy Co.
Dublin San Ramon Services District

Dubuque, City of (IA)
Duke Energy Corp.
Duke Energy Corp., Payment Processing
DuPage County Public Works
Duquesne Light Co.
Durham, City of (NC)
East Brunswick Township Water Sewer
East Hanover, Town of (NJ)
East Lampeter, Township of (PA)
Easton Suburban Water Authority (PA)
Eastward Energy Inc.
Edmond, City of (OK)
El Paso Electric
El Paso Water Utilities Inc.
Electric City Utilities
Elexicon Energy
Elizabethtown Gas Co.
Elizabethtown, City of (KY), Utilities
Elmsford, Village of (NY)
Enbridge
Enbridge Gas Distribution Inc.
Enbridge Gas Inc.
Energie NB Power
Energy West Montana Inc.
Energy+ Inc.
Engie Resources LLC
ENMAX
Enstar Group Ltd.
Entergy Corp.
Entergy Texas Inc.
EPB Ltd.
EPCOR Electricity Distribution Inc.
EPCOR Inc.
Erie, County of (OH), Sewer & Water
Eugene Water & Electric Board
Eules, City of (TX)
Eureka, City of (CA)
Eversource Energy
Fairclough Propane
Fairfax Water
Fargo, City of (ND)
Fayetteville Public Works Commission
Federal Realty Investment Trust
First Real Estate Investment Trust
Flathead Electric Cooperative Inc.

Flint Electric Membership Corp.
Florence Utilities Dept.
Florence, City of
Florida City Gas
Florida Power & Light Co.
Florida Power & Light Northwest FL
Florida Public Utilities Co. Inc.
Flower Mound, Town of (TX)
Flowood, City of (MS)
Fort Bend Co. Water Control &
Improvement District #2
Fort Collins Utilities
Fort Lauderdale, City of (FL)
Fort Wayne, City of (IN), Water Utilities
Fort Worth, City of (TX), Water Department
FortisBC Electricity
FortisBC Natural Gas
Foxborough, Town of (MA)
Frankfort, Village of (NY)
Franklin, City of (IN), Board of Public
Works
Frederick, County of (MD)
Fredericksburg, City of
Fredericton, City of (New Brunswick)
Fresno, City of (CA)
Frisco, City of (TX)
Fruitland Mutual Water Co.
Fruitport, Charter Township of (MI)
Gainesville Regional Utilities
Gainesville, City of
Gas Co., The
Gastonia, City of (NC)
Geneva, City of
Georgia Natural Gas Co.
Georgia Power Co.
Gilbert, Town of (AZ)
Glendale, City of (CA)
Glendora, City of (CA)
Glenwood Springs, City of (CO)
Golden State Water Co.
Gordons Corner Water Co.
Government Services Union
Grand Chute Utilities
Grand Island, City of (NE), Utilities
Grand Traverse, County of (MI), Dept. of
Public Works

Greater Peoria Sanitary District
Green Mountain Power Corp.
Greenlawn Water District
Greensboro, City of (NC)
Greenville Utilities Commission
Greenville Water
Greenwood Sanitation Dept.
GRI-EQY Presidential Markets LLC
Gulf Power Co.
Gulf Shores, City of (AL)
Gurnee, Village of (IL)
Hadley, Town of
Hamilton, Township of (NJ)
Hardin, County of (KY), Water District #2
Harker Heights, City of (TX)
Harpeth Valley Utilities District
Harrisonburg Electric Commission
Harrisonburg, City of (VA)
Hattiesburg, City of (MS)
Hawaiian Electric Co.
Helena, City of (MT)
Hempstead, Town of (NY), Department of
Water
Henrico, County of (VA), Utility
Hernando, County of (FL), Utilities
Department
Hialeah, City of (FL)
Hickory, City of (NC)
Hill Management Services Inc.
Hillsborough, County of (FL), Board of
County Commissioners
Hingham Municipal Lighting Plant
Hixson Utility District
Holland Board of Public Works
Holland Charter, Township of (MI)
Honolulu, City & County of (HI)
Hope Gas
Hot Springs, City of (AK), Municipal
Utilities
Houston, City of (TX)
Howard, County of
HRSD
Huber Heights, City of (OH)
Humble, City of (TX)
Hummels Wharf Municipal Authority
Huntsville, City of (AL), Utilities

Hurst, City of (TX), Utility Billing
Hyannis Water System
Hydro One Networks Inc.
Hydro Ottawa
Idaho Power
Illuminating Co., The
Imperial Irrigation District
Independence, City of (MO)
Indian River, County of (FL), Utilities
Indiana American Water Co Inc.
Indianapolis Water Co.
Intermountain Gas Co.
Iowa American Water
Irving Energy
Issaquah, City of (WA)
Ithaca, City of (NY)
IVT Parke Cedar Park LLC
Jackson County Water & Sewerage
Authority
Jackson EMC
Jackson Energy Authority
Jackson, City of
Jacksonville, City of (FL)
JCP&L
JEA
Jersey Central Power & Light
JLP Cranberry Equity LLC
Johnson City Utility System
Johnson, County of (KS), Wastewater
Johnson, County of (KS), Water District 1
Joliet, City of (IL)
Joplin, City of (MO)
Jordan Tax Service Inc.
Jupiter Town of (FL)
Kalispell, City of (MT)
Kamloops, City of (British Columbia)
Kansas Gas Service
KCP&L
Keizer, City of (OR)
Kennewick, City of (WA)
Kentucky American Water
Kissimmee Utility Authority
Kitchener Wilmot Hydro Inc.
Kitchener, Corporation of the City of
(Ontario)
Kitsap, County of (WA), Public Works

Knoxville Utilities Board
La Habra, City of (CA)
La Plata Electric Association Inc.
Lady Lake, Town of (FL)
Lafayette, City of
Lake Apopka Natural Gas District
Lake Charles, City of (LA)
Lake Worth, City of
Lake, County of (OH), Department of
Utilities
Lake, County of (OH), Department Public
Works
Lakeland, City of (FL)
Lakewood, City of
Lakewood, City of (FL), Water District
Lansing Board of Water & Light
Las Cruces, City of (NM)
Lawton, City of (OK), Utility Services
LCEC
Lee, County of (FL), Utilities
Lenoir City Utilities Board
Leominster, City of (MA)
Lethbridge, City of (Alberta)
Lewisville, City of (TX)
Lexington Fayette Urban County
Government
LG&E & KU Energy LLC
Liberty Utilites
Liberty Utilities
Liberty Utilities Co.
Liberty Utilities Georgia
Liberty Utilities New Hampshire
Liberty Utilities New York
Lincoln Electric System
Livingston, Town of (NJ)
Logan, Township of
London Hydro
Longmont, City of (CO)
Longview, City of (WA)
Los Angeles, City of (CA), Department of
Water & Power
Los Angeles, County of (CA)
Loudoun Water
Louisville Gas & Electric
Louisville Water Co.
Loveland, City of (CO)

Lubbock, City of (TX)
Luma Energy
LUS
Lynchburg, City of (VA), Utility Billing
Lynnwood, City of (WA)
Madison Gas & Electric
Madison Suburban Utility District
Maine Natural Gas
Manatee County Utilities Department
Manchester, Town of
Mandeville, City of (LA)
Manhattan, City of (KS)
Manitoba Hydro
Mansfield, City of (TX)
Maple Grove, City of (MN)
Marietta Power Water
Marin Municipal Water District
Marina Coast Water District
Maritime Electric
Martin County Utilities
Maryland American Water
McKinney, City of (TX)
Medicine Hat, City of (Alberta)
Memphis Light Gas & Water Division
Mequon, City of (WI)
Merchantville Pennsauken Water
Meridian, City of
Mesa, City of (AZ)
Mesquite, City of (TX)
Metro Water Services
Metropolitan Domestic Water Improvement District (AZ)
Metropolitan St. Louis Sewer District
Metropolitan Utilities District
Miami Dade Water Sewer Department
Mid Carolina Electric Cooperative
Midamerican Energy Co.
Midamerican Energy Services
Middle Tennessee Electric
Middlesex Water Co.
Midland, City of (MI), Water Department
Milford Sewer Department
Milford Water Department
Mineola, Village of (NY)
Minnesota Energy Resources
Mishawaka Utilities

Missoula, City of (MT)
Missouri American Water
Modesto Irrigation District
Monarch Utilities
Monongahela Power
Monroe County Water Authority
Monroe, City of
Monroeville Municipal Authority
Monrovia, City of (CA)
Montana Dakota Utilities Co.
Montgomery Water Wrks & Sewer
Moore, City of (OK)
Morehead City, Town of (NC)
Morgantown Utility Board
Moscow, City of (ID)
Moulton Niguel Water
Mount Laurel MUA
Mount Pleasant Waterworks
MTMSA
Municipality of Bethel Park
Myrtle Beach, City of (FL)
Naperville, City of (IL)
Nashua Waste Water System
Nashville Electric Service
National Exemption Service
National Fuel Gas Co.
National Grid
NB Power
New Jersey American Water
New London, City of
New Mexico Gas Co.
New York City, City of (NY), Water Board
New York State Electric & Gas Corp.
Newburgh, Town of (NY)
Newmarket Tay Power Distribution Ltd.
Newport News Waterworks
Newport, City of
Newtown Artesian Water Co.
Nicor Gas
Nipsco
NJ Natural Gas Co.
Noblesville, City of (IN), Utilities
Normal, Town of (IL)
Norman, City of (OK)
North Attleborough Electric Department
North Attleborough, Town of (MA)

North Brunswick, Township of (NJ)
North Little Rock Electric
North Shore Gas
North Springs Improvement District
North Wales Water Authority
Northeast Ohio Region Sewer District
Northglenn, City of (CO)
Northville Township Water Department
Northwestern Energy
Northwestern Water & Sewer District
Nova Scotia Power Inc.
Novec
Novi, City of (MI)
NV Energy
NW Natural
Oakville Hydro
Ocala, City of (FL)
Oceanside, City of (CA)
Oconee County Water Resources
O'Fallon, City of (MO)
OGE
Ohio Edison
Okaloosa Gas District
Oklahoma Electric Cooperative Inc.
Oklahoma Natural Gas
Oklahoma, City of (OK)
Olivenhain Municipal Water District
Olympia, City of (WA)
Omaha Public Power District
Opelika Power Services
Opelika Utilities
Orange & Rockland
Orange County Water Resource
Commission
Orange, City of (FL), Utilities
Orem, City of (UT)
Orlando Utilities Commission
Osage Beach, City of (MO)
Ottawa, City of (Ontario)
Pacific Gas & Electric Co.
Pacific Power
Padre Dam Municipal Water District
Paducah Power System
Paducah Water
Palm Beach, County of (FL), Water Utility
Department

Palmetto Electric Cooperative
Palmetto Utilities Inc.
Paramount Newco Realty LLC
Paramus, Borough of (NJ)
Pasadena Water & Power
Pasadena, City of (CA), Water Department
Passaic Valley Water Commission
Pearl River Valley EPA
Peco Energy
Peco Payment Processing
Pedernales Electric Cooperative Inc.
Peel, Regional Municipality of (Ontario)
Pembroke Pines, City of (FL)
Penn Power
Pennichuck Water
Pennsylvania American Water
Pennsylvania Electric Co.
Peoples
Peoples Gas
Peoria, City of (IL)
Pepco
Perrysburg, City of (OH)
Petoskey, City of (MI)
PG&E
PGE
Pharr, City of (TX)
Phoenix, City of (AZ)
Piedmont Natural Gas
Pierce, County of (WA), Sewer
Pinellas, County of (FL), Utilities
Pittsfield, City of (MA)
Plano, City of (TX)
Plattsburgh, Town of (NY), Water & Sewer
Plymouth, Town of (MA)
PNM Resources Inc.
Port Arthur, City of (TX)
Portage, City of (IN)
Portland General Electric Co.
Portsmouth, City of (VA)
Potomac Edison Co., The
PowerStream Energy Services
PP&L Inc.
PPL Electric Utilities Corp.
PPL Utilities
Prince William County Service Authority
Inc.

Promenade Delaware LLC
PSE&G Co.
PSEG Long Island LLC
PSNC Energy
Public Service Co. of North Carolina
Public Service Co. Of Oklahoma
Public Utility District 1 Skagit Co.
Pueblo Board of Waterworks
Puget Sound Energy Inc.
Puyallup, City of (WA)
Queen Creek, Town of (AZ)
Quincy, City of (IL)
Raleigh, City of (NC)
Ramsey Board of Public Works
Rancho California Water District (CA)
Rapid City, City of (SD), Utility Billing Office
Raynham Center Water District
Realpage Utility Management Inc.
Red Deer, City of (Alberta)
Redding, City of (CA)
Redlands, City of (CA)
Redwood City, City of (CA)
Regina, City of (Saskatchewan)
Rehoboth Beach, City of (DE)
Reno, City of (NV), Utilities Department
Rhode Island Energy
Rib Mountain Sanitary District
Richmond, City of (VA)
Riverside Public Utilities
Riviera Utilities
Roanoke Gas Co.
Rochester Gas & Electric Corp.
Rochester Hills, City of (MI), Water & Sewer
Rochester Public Utilities
Rockaway Township Municipal Utility
Rockland Electric Co.
Rockwall, City of (TX)
Rocky Mountain Power Inc.
Rosemont Commons Delaware LLC
Roseville, City of (CA)
Roseville, City of (CA), Water Department
Round Rock, City of (TX)
Rutland, City of (VT)
Sacramento Municipal Utilities District

Sacramento Municipal Utility District
Sacramento, County of (CA), Utilities
Saginaw Charter Township Water Department
Salem, Town of (NH)
Salt Lake City, City of (UT), Public Utilities
San Antonio Water System
San Diego Gas & Electric Co.
San Dieguito Water District
San Luis Obispo, City of (CA)
San Marcos, City of (TX)
Sandpiper Energy Inc.
Sandy, City of (UT)
Santa Clara, City of (CA)
Santa Cruz, City of (CA), Municipal Utilities
Santa Fe, City of (NM)
Santa Margarita Water District
Santa Rosa, City of (CA)
Santee Cooper
Sarasota, County of (FL), Public Utilities
Saskatoon, City of (Saskatchewan)
SaskEnergy
SaskPower
Savannah, City of (GA)
Sawnee Electric Membership Foundation Inc.
SCE&G
Schaumburg, Village of (IL)
Schererville, Town of (IN)
Seacoast Utility Authority
Seal Beach, City of (CA)
Seattle, City of (WA)
Sebring, City of (FL)
SECO Energy Corp.
Selma, City of (CA)
SEMCO ENERGY Gas Co.
Shenandoah Valley Electric Cooperative Inc.
Sherman, City of (TX)
Shreveport, City of (LA)
Silverdale Water District
Sioux City (IA)
Sioux Falls Utilities
Skokie, Village of (IL)
Snohomish County Public Utility District

Socalgas
Somerville, City of (MA)
South Carolina Electric & Gas
South Jersey Gas Co.
Southaven, City of (MS)
Southeast Gas
Southern California Edison Co.
Southern California Gas Co.
Southern Connecticut Gas Co., The
Southern Maryland Electric Cooperative
Inc.
Southington, Town of (CT)
Southington, Town of (CT), Water
Department, Board of Water
Commissioners
Southlake, City of (TX), Water Utilities
Southwest Gas Holdings Inc.
Southwestern Electric Power Co.
Sparks, City of (NV)
Spartanburg Water System
Spire Inc.
Spotsylvania, County of (VA), Treasurer
Spring, Town of (PA)
Springfield, City of (MO), Utilities
SRLLC SG Fort Collins LLC
SRP
St. Johns, County of (FL), Utility
Department
St. Mary's County Metropolitan
Commission
St. Petersburg, City of (FL)
Standard Waste Services
Stark, County of (OH), Metropolitan Sewer
District
Sterling Heights, City of (MI), Water
Strathcona, County of (Alberta)
Suffolk County Water Authority Inc.
Summit Natural Gas of Missouri Inc.
Summit Township Sewer Authority
Summit Township Water Authority
Summit Utilities Arkansas Inc.
Summit Utilities Oklahoma Inc.
Sunrise, City of (FL)
Superior Propane
Surprise, City of (AZ)
Tacoma, City of (WA)

Tacoma, City of (WA), City Treasurer
Tallahassee, City of (FL)
Tampa Electric Co.
Taunton Municipal Lighting Plant
Taylor, City of (MI), Water Department
TECO Energy Inc.
Teco Peoples Gas
Temple, City of (TX)
TEMUA
Tennessee American Water Co.
Terrebonne Parish Consolidated
Government
Texarkana Water Utilities
Texas Gas Service Co. Inc.
Think Utility Services Inc.
Thornton, City of (CO)
Thoroughbred Village
Tigard, City of (OR)
Toho Water Authority
Toledo Edison Co., The
Toledo, City of (OH), Department of Public
Utilities
Tombigbee Electric Power Association
TOMSA
Topeka, City Of (KS)
Toronto Hydro Electric System Ltd.
Torranc, City of (CA), Utilities
Totowa, Borough of (NJ)
Tri-county Electric Cooperative Inc.
Troy, City of (MI), Water
Truckee Meadows Water Authority
Tucson Electric Power Co.
Tucson, City of (AZ), Utility Lockbox
Tukwila, City of (WA)
Tulsa, City of (OK), Utilities
Tupelo, City of (MS), Water & Light
Tuscaloosa, City of (AL), Water Sewer
Twin Falls, City of (ID)
TXU Electric Co. Inc.
Tyler, City of (TX)
UGI Central Penn Gas Inc.
UGI South
UGI Utilities Inc.
United Illuminating Co., The
United Power Inc.
United Water Delaware Inc.

Unitil Corp.
UNS Gas Inc.
Upland, City Of (CA)
Urstadt Biddle Properties Inc.
Utilities Kingston
Valdosta, City of (CA)
Vallejo, City of (CA)
Valparaiso City Utilities
Vancouver, City of (WA), Utilities
Veolia Water Delaware
Veolia Water Idaho
Veolia Water New Jersey
Veolia Water New York
Veolia Water Pennsylvania
Versant Power
VGS
Victor, Town of (NY), Sewer District
Victoria, City of (TX), Utility Billing Office
Virginia Natural Gas Inc.
Visalia, City of (CA)
Waco, City of (TC), Water Office
Walker, City of (MI)
Walla Walla, City of (WA)
Walton Electric Membership Corp., The
Ward 2 Water District
Warner Robins, City of (GA), City Hall
Washington Gas Light Co.
Washington, City of (UT)
Water Tower Square Associates
Wayne, Township of
We Energies
Weatherford, City Of (Tx)
Webster, City of (TX)
Weir River Water System
West Des Moines Water Works
West Harris, County of (TX), Mud 5
West Melbourne, City of (FL), City Hall
West Penn Power Co.
Western Allegheny, County of (PA),
Municipal Authority
Western Virginia Water Authority
Westland, City of (MI), Water Billing
Westminster, City of (CA)
White Lake, Township of (MI), Water
Department
Wichita Falls, City of (TX)

Wichita, City of (KS)
Wildwood, City of (FL), Water Utility
Williston, Town of (VT)
Willowbrook, Village of (IL)
Wilmette, Village of (IL)
Wilson, City of (NC)
Wilton, Town of (NY)
Winnipeg, City of (Manitoba)
Winston-Salem, City of (NC)
Winter Garden, City of (FL)
Wisconsin Public Service Corp.
Withlacoochee River Electric Cooperative
Inc.
Woodbury, City of (MN)
Woodlands Water Mud# Metro
Wright Hennepin Cooperative Electric
Association
WSSC Water
Xcel Energy Inc.
Yorba Linda Water District

SCHEDULE 2

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Accenture LLP	Accenture LLP Accenture plc	Current Current
Ace Property & Casualty Insurance Co. Chubb - Federal Insurance Federal Insurance Co.	Chubb Bermuda Insurance Ltd.	Current
Acosta Inc.	Acosta, Inc.	Current
Aden & Anais Inc.	Aden & Anais, Inc.	Closed
Afa Protective Systems Inc. St. George Distribution Corp.	Alex E. Washington Konrad A. Salaber Nathanael Brown Paul H. Peterson St. George Distribution Corp. St. George Logistics STG Holdings LLC STG Logistics Inc. Wind Point Advisors LLC Wind Point Partners	Current Current Current Current Current Closed Closed Current Current Current
AlixPartners LLP	Ivanhoé Cambridge Inc.	Current
AlixPartners LLP Eastward Energy Inc. Green Mountain Power Corp.	Caisse de dépôt et placement du Québec Énergir, L.P. Public Sector Pension Investment Board	Current Current Current
AlixPartners LLP	Rainier Management Limited	Closed
AllianceBernstein LP AllianceBernstein LP (US)	AB Commercial Real Estate Debt Series 1-A AB Commercial Real Estate Debt Series 1-B AB Commercial Real Estate Debt Series 1-C AB Institutional Series B AB Institutional Series C AllianceBernstein L.P. Brian Sugrue	Current Current Current Current Current Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Allianz Global Risks US Insurance Co.	Allianz Capital Partners GmbH	Closed
	Pacific Investment Management Company, LLC	Current
Alta Capital Management LLC	Guardian Capital Group Limited	Current
American Greetings Corp.	American Greetings Corp.	Closed
	Andrew Campelli	Current
	Brad Flaishans	Current
	Clayton, Dubilier & Rice Fund X LP	Former
	Clayton, Dubilier & Rice LLC	Current
	Daniel Glaser	Current
	David A. Novak	Current
	Harsh Agarwal	Current
	John Krenicki	Former
	Kevin Smith	Current
	Nathan Sleeper	Current
	Richard Schnall	Current
	Robert Volpe	Current
	Roberto Quarta	Current
	Russell Fradin	Current
Angelo Gordon	Angelo Gordon Real Estate, Inc.	Current
	Angelo, Gordon & Co., L.P.	Closed
	Angelo, Gordon Europe LLP	Current
Appriss Retail	Appriss Inc.	Current
	Insight Venture Management, LLC	Closed
Ares Management Corp.	American Capital Equity Management II, LLC	Current
	American Tire Distributors Holdings, Inc.	Current
	AREG USCD Industrial Portfolio LLC	Closed
	Ares Acquisition Corporation	Current
	Ares Acquisition Corporation II	Current
	Ares Capital Corporation	Current
	Ares Capital Management LLC	Current
	Ares Commercial Real Estate Corporation	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Ares Corporate Opportunities Fund V LP	Former
	Ares Corporate Opportunities Fund VI, L.P.	Former
	Ares Energy Investors Fund V, L.P.	Closed
	Ares Energy Opportunities Fund LP	Former
	Ares European Real Estate Fund III, L.P.	Former
	Ares Management Corp.	Current
	Ares Management Limited	Current
	Ares Management LLC and its affiliated funds	Current
	Ares Private Markets Fund	Current
	Ares Special Opportunities Fund LP	Current
	Ares SSG Capital Management Ltd.	Current
	Ares Strategic Income Fund	Current
	Ares US Real Estate Fund X, L.P.	Current
	Ares US Real Estate Opportunity Fund II, L.P.	Current
	Ares US Real Estate Opportunity Fund III, L.P.	Current
	Ares US Real Estate Opportunity Parallel Fund III-A, LP	Closed
	Landmark Equity Advisors, LLC	Current
Argonaut Insurance Co.	Argo Group International Holdings, Ltd.	Closed
Artsana USA Inc.	Investindustrial Acquisition Corp.	Current
	Investindustrial Industries S.A.	Current
Authentic Brands Group Inc.	Authentic Brands LLC	Current
	Black Rifle Coffee Company LLC	Current
Avalara	Adrian R. Alonso	Current
Transaction Tax Resources Inc.	Avalara, Inc.	Current
	Cheryl Cecchini Leahy	Current
	Christian B. Sowul	Current
	David A. Breach	Current
	Fund II Foundation	Current
	Greg Myers	Former
	James Morrill Ford	Former

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	James P. Hickey Joshua Niedner Justin Cho Martin Taylor Michael Fosnaugh Monti Saroya Nadeem Syed Nicholas J. Prickel Nicolas Stahl Rod M. Aliabadi Sam C. Payton Smith, Robert F. Stephen Seelbach Syed, Nadeem Vincent L. Burkett Vista Consulting Group, Inc. Vista Equity Partners	Current Former Former Current Current Former Former Former Current Former Current Current Former Current Former Current Current
Bank of America Merrill Lynch Proprietary Trading Bank of America NA	Banc of America Securities LLC Bank of America Corporation Bank of America Merrill Lynch Bank of America Securities Ltd. Bank of America, N.A. Benjamin Klein BofA Securities Inc. Graham Mandl Merrill Lynch (Asia Pacific) Limited	Current Current Closed Former Closed Current Current Current Closed
Bank of Montreal	BMO Capital Markets	Current
Barclays Capital Inc.	Barclays Capital Inc. Barclays Securities Inc.	Current Current
BB&T	Alexander C. Berghorst BB&T Corp. BB&T Insurance Holdings, Inc. SunTrust Banks, Inc. Truist Financial Corporation	Current Former Current Former Current
Berkley Assurance Co.	W.R. Berkley Corporation	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Berkshire Hathaway Specialty Insurance Co. Pacific Power	Berkshire Hathaway Inc. BHE Renewables, LLC BHER Power Resources Inc. Brilliant National Services, Inc. FlightSafety International Inc.	Current Current Current Current Current
BGE ComED Delmarva Power Peco Energy Peco Payment Processing Pepco	Commonwealth Edison Co.	Closed
BlackRock Advisors LLC BlackRock Inc.	BlackRock Investment Management (UK) Limited BlackRock TCP Capital Corp. Designated Underwriters Counsel BlackRock, Inc. Mark B. Florian	Current Former Current Current
Blackstone Liquid Credit Strategies LLC GSO Capital Partners LP Napier Park Global Capital (US) LP	Bilal Khan Blackstone Advisors India Pvt. Ltd. Blackstone Alternative Asset Management LP Blackstone Alternative Credit Advisors LP Blackstone Alternative Solutions LLC Blackstone Asia Blackstone CQP Holdco LP Blackstone Energy Partners Blackstone Family Real Estate Partnership (Offshore) VIISMD L.P. Blackstone Family Real Estate Partnership Europe IV-SMD L.P. Blackstone Group International Partners LLP, The Blackstone Growth LP	Current Current Closed Current Closed Current Closed Former Closed Closed Closed Closed Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Blackstone Inc.	Current
	Blackstone Infrastructure Partners LP	Current
	Blackstone ISG-I Advisors LLC	Closed
	Blackstone ISG-II Advisors LLC	Closed
	Blackstone Life Sciences Advisors LLC	Current
	Blackstone Management Partners LLC	Current
	Blackstone Mortgage Trust Inc.	Current
	Blackstone Property Partners Europe Holdings SARL	Current
	Blackstone Property Partners LP	Current
	Blackstone Real Estate Advisors	Closed
	Blackstone Real Estate Advisors LP	Closed
	Blackstone Real Estate Holdings (Offshore) VII-NQ L.P.	Closed
	Blackstone Real Estate Holdings (Offshore) VII-NQ - ESC L.P.	Closed
	Blackstone Real Estate Holdings Europe IV-NQ ESC L.P.	Closed
	Blackstone Real Estate Investment Trust	Current
	Blackstone Real Estate Partners	Current
	Blackstone Real Estate Partners (Offshore) VII.F-NQ L.P.	Closed
	Blackstone Real Estate Partners (Offshore) VII.TE.1-8-NQ L.P.	Closed
	Blackstone Real Estate Partners (Offshore) VII-NQ L.P.	Closed
	Blackstone Real Estate Partners Europe IV-NQ L.P.	Closed
	Blackstone Real Estate Partners Europe VII	Current
	Blackstone Real Estate Partners Limited	Closed
	Blackstone Real Estate Special Situations Advisors LLC	Closed
	Blackstone Singapore Pte. Ltd.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Blackstone Strategic Capital Holdings LP	Current
	Blackstone Strategic Opportunity Fund	Current
	Blackstone Strategic Partners	Former
	Blackstone Tactical Opportunities Advisors LLC	Current
	Blackstone Tactical Opportunities Fund LP	Current
	David I. Foley	Current
	Edwin H. May	Former
	GSO Capital Partners	Closed
	GSO Capital Partners LP	Closed
	John-Paul Munfa	Former
	Kush Patel	Current
	Prakash A. Melwani	Current
	Strategic Partners Fund Solutions	Current
	The Blackstone Group International Partners LLP	Current
	Vikram Suresh	Current
Blue Torch Capital LP	Blue Torch Capital LP	Closed
BlueCrest Capital Management (U.K.) LLP	Bluecrest Capital Management (New York) LP	Current
BNP Paribas Asset Management France BNP Paribas Securities Corp.	BNP Paribas Securities (Asia) Ltd.	Closed
BRE/Pearlridge LLC Empire East LLC Forest Plaza LLC Lakeline Plaza LLC Rockaway Town Court LLC Southgate Mall Montana II LLC Waterford Lakes Town Center LLC	Washington Prime Group Inc.	Current
BV Waco Central Texas Marketplace LLC	Ball Ventures LLC	Current
Carillon Tower Advisers Inc. Chartwell Investment Partners LLC SumRidge Partners LLC	Raymond James & Associates, Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Carrier Corp.	Carrier Corp. Carrier Global Corp.	Closed Current
Centerbridge Partners LP	Centerbridge Partners Europe LLP Centerbridge Partners LP Jeff Aronson	Former Current Current
Centerpoint Energy	CenterPoint Energy, Inc.	Current
Centric Software Inc.	Dassault Systemes International SAS Dassault Systèmes SE	Current Current
Cerberus Capital Management LP	Cerberus Capital Management LP Cerberus European Investments LLC Cerberus Global NPL Associates LLC Cerberus Global NPL Fund LP Cerberus Institutional Associates III, Ltd. Cerberus Institutional Partners VI LP Cerberus Security and Technology Acquisition Corp. Cerberus Security and Technology Holdings LLC Cerberus Telecom Acquisition Corp. II Cerberus Telecom Acquisition II Holdings LLC	Current Closed Current Current Current Current Current Current Current Current
CIGNA Investments Inc.	Cigna Behavioral Health, Inc. Cigna Corporation Cigna Health and Life Insurance Co. Cigna Health Corporation CIGNA Insurance Co.	Closed Closed Closed Closed Closed
Cisco Systems Capital Corp.	Cisco Consumer Products LLC Cisco Systems, Inc. Cisco-Linksys LLC	Closed Current Closed
Citigroup Global Markets Inc. Citigroup Inc.	Citigroup Global Markets Asia Limited Citigroup Global Markets Europe AG Citigroup Global Markets Inc.	Current Closed Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Citigroup Inc.	Current
Cleco Power LLC	Cleco Corporate Holdings LLC	Current
Cole Schotz PC	Cole Schotz P.C.	Closed
Commerce Hub	Commerce Hub BV	Current
	Commerce Technologies LLC	Current
Commerce Technologies LLC	Anna May L. Trala	Current
	Ashwin Krishnan	Current
	Benjamin J. Daverman	Current
	Christian B. McGrath	Former
	Constantine S. Mihas	Current
	Craig A. Bondy	Current
	GTCR Investment Holdings (Blocked) LP	Current
	GTCR Investment Holdings (Unblocked) LP	Current
	GTCR LLC	Current
	GTCR Management Holdings LP	Current
	GTCR-Ultra Holdings LLC	Current
	GTCR-Ultra Intermediate Holdings, Inc.	Current
	James E. Bonetti	Current
	Kalen J. McConnell	Current
	Mark M. Anderson	Current
	Michael S. Hollander	Former
	Sean L. Cunningham	Current
Continental Insurance Co.	Continental Casualty Company	Current
	Kevin Leidwinger	Former
CSC Generation Inc.	CSC Generation Holdings, Inc.	Current
Cuisinart Inc.	American Securities LLC	Current
Data Networks	Arctic Slope Regional Corporation	Current
Datapipe Inc.	AEPF III 34 S.à r.l.	Closed
MidCap Financial LLC	Apollo Capital Management, L.P.	Current
Rackspace Hosting Inc.	Apollo EquityCo L.P.	Current
	Apollo Global Management, Inc.	Current
	Apollo Management International LLP	Current
	Apterra Infrastructure Capital	Current
	Marc Rowan	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Davaco Inc.	Crane Worldwide Logistics LLC	Current
DBX Advisors LLC	DBX Inc.	Current
Deutsche Bank Securities Inc.	Deutsche Bank & Trust Co.	Current
RPT Terra Nova Plaza LLC	Deutsche Bank AG	Current
RREEF America REIT II Corp. MM	Deutsche Bank AG, New York Branch	Current
	Deutsche Bank Americas Holding Corp.	Current
	Deutsche Bank Securities Inc.	Current
	DWS S.R.L.	Closed
	RREEF America LLC	Current
Deloitte	Deloitte Consulting LLP	Current
Deloitte Consulting LLP	Deloitte LLP	Current
	Deloitte Tax LLP	Current
	Deloitte USA LLP	Current
Dentsu Group Inc.	Dentsu Group Inc.	Current
Direct Energy Business LLC	NRG Energy, Inc.	Closed
Direct Energy Regulated Services		
Dominion Energy Inc.	Dominion Energy Services, Inc.	Closed
Dominion Energy Ohio Inc.		
Dominion Energy South Carolina Inc.		
Dominion Energy Virginia Inc.		
PSNC Energy		
Public Service Co. of North Carolina		
SCE&G		
South Carolina Electric & Gas		
DPEG Fountains LP	AYVAZ Holdings, LLC	Closed
DTE Energy Co.	DTE Energy Company	Current
Dyson Inc.	Dyson Technology Ltd.	Current
	Dyson, Inc.	Current
Edison BRMA001 LLC	Black Owl Managing LLC	Current
Edison BRMA002 LLC	Blue Owl Capital UK Limited	Current
Edison DENJ001 LLC	Blue Owl Capital, Inc.	Current
Edison EHNJ001 LLC	Blue Owl Finance LLC	Current
Edison NNVA001 LLC	Blue Owl Strategic Solutions Fund	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Oak Street Investment Grade Net Lease Fund Series 2021-1 LLC	Dyal Capital Partners	Current
Oak Street Investment Grade Net Lease Fund Series 2021-2 LLC	Dyal Capital Partners (A) III LP	Former
	Dyal Financing Partners	Current
	Marc Zahr	Current
	Oak Street Real Estate Capital, LLC	Current
	Owl Rock Capital Advisors LLC	Current
	Owl Rock Capital Corp.	Current
	Owl Rock Capital Group LLC	Current
	Owl Rock Capital Holdings LLC	Current
	Owl Rock Capital Partners LP	Current
	Owl Rock Technology Advisors LLC	Closed
Enbridge Enbridge Gas Distribution Inc. Enbridge Gas Inc.	Maple Power Ltd.	Current
Enstar Group Ltd.	Eagle Point Income Company Inc.	Current
Equity One (Florida Portfolio) LLC	James B. Cherry	Current
Equity One (Northeast Portfolio) LLC	One Equity Partners	Current
Equity One (Southeast Portfolio) LLC	One Equity Partners VIII LP	Current
	One Equity Partners VIII-A LP	Current
Facebook Inc.	Facebook Operations LLC	Current
	Facebook Payments, Inc.	Closed
	Facebook Services, Inc.	Closed
	Facebook Technologies LLC	Current
	Meta Platforms, Inc.	Current
Federal Heath Sign Co. LLC	Diane M. Hendricks Enterprises, Inc.	Former
Florida City Gas	NextEra Energy Capital Holdings Inc.	Current
Gulf Power Co.	NextEra Energy Constructors LLC	Former
	NextEra Energy Inc.	Former
	NextEra Energy Marketing LLC	Former
	NextEra Energy Operating Services LLC	Former

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	NextEra Energy Project Management LLC	Former
	NextEra Energy Resources LLC	Current
	NextEra Energy Transmission Asset Acquisition Holdings LLC	Current
	NextEra Energy Transmission LLC	Current
	NextEra Energy Transmission Southwest LLC	Former
	NextEra Energy, Inc.	Current
	NextEra Grid Holdings LLC	Current
Flow Traders U.S. LLC	Flow Traders NV	Current
Fridababy LLC	FridaBaby Holdings LLC	Former
	Fridababy LLC	Former
	FridaBaby Ultimate Holdings, LLC	Former
FTI Consulting Inc.	FTI Consulting Inc.	Current
	John Howard Batchelor	Current
	Kenneth Fung	Current
Gas Co., The Socalgas Southern California Gas Co. TXU Electric Co. Inc.	Hawaii Gas	Current
Goldman Sachs Asset Management LP (US) Goldman Sachs Bank USA	Goldman Sachs	Current
	Goldman Sachs & Co. LLC	Former
	Goldman Sachs (Asia) LLC	Current
	Goldman Sachs Asset Management International Ltd.	Current
	Goldman Sachs Bank Europe SE	Closed
	Goldman Sachs Group Inc., The Current	
	Goldman Sachs Group, Merchant Banking Division	Closed
	Goldman Sachs International Bank	Former
	Goldman Sachs International Ltd.	Current
	Goldman Sachs PIA	Closed
	Goldman Sachs Trust Company, N.A.	Current
HGREIT Edmondson Road LLC	Hines	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Hines Investment Management Holdings LP	Closed
Highbridge Capital Management LLC	Andrew Cohen	Current
JPMorgan Chase & Co.	Highbridge Capital Management, LLC	Current
JPMorgan Chase Bank NA	HighBridge Equity Partners LLC	Current
JPMorgan Investment Management Inc.	J.P. Morgan AG	Closed
JPMorgan Securities LLC	J.P. Morgan Securities Asia Pacific Limited	Former
Summit Natural Gas Of Missouri Inc.	J.P. Morgan Securities LLC	Current
Summit Utilities Arkansas Inc.	JPMorgan Asset Management (Australia) Limited	Closed
Summit Utilities Oklahoma Inc.	JPMorgan Asset Management (Europe) SARL	Current
	JPMorgan Asset Management (UK) Ltd.	Current
	JPMorgan Chase & Co.	Closed
	JPMorgan Chase Bank NA	Former
	JPMorgan Funds Limited	Current
	JPMorgan Infrastructure Investments Fund	Current
	JPMorgan Investment Management Inc. - Global Special Situations	Current
	JPMorgan Investment Management Inc. - Infrastructure Investment Group	Current
	JPMorgan Investment Management Inc. - Life Sciences Private Capital	Current
	JPMorgan Securities LLC	Closed
	JPMorgan Ventures Energy Corporation	Closed
	Kerwin Clayton	Former
	Summit Utilities Inc.	Former
Hilco Merchant Resources LLC	BP HH Holdings LLC	Current
	Hilco Australia Pty Limited	Current
	Hilco Europe	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Hilco Germany GmbH Hilco Global Hilco Inc. Hilco Industrial LLC Hilco IP Merchant Capital LLC Hilco Monarch Investments VI LLC Hilco Netherlands B.V. Hilco Real Estate LLC Hilco Receivables, LLC Hilco Redevelopment Holdings LLC Hilco Trading LLC Hilco Vision, Inc.	Current Closed Former Closed Former Current Current Closed Closed Current Current Current
HSBC Bank PLC	HSBC Global Services (UK) Limited HSBC Holdings plc	Current Closed
IBM Corp. TR4	IBM Corp. Red Hat, Inc.	Current Current
Imperial Irrigation District	Imperial Irrigation District	Closed
Intelligrated Systems LLC	Honeywell ASASCO 2 LLC Honeywell ASASCO LLC Honeywell Holdings International Inc. Honeywell International Inc. UOP LLC	Closed Closed Closed Current Current
International Speedway Square Ltd.	KRG Capital Fund IV (FF), L.P. KRG Capital Fund IV (PA), L.P. KRG Capital Fund IV, L.P. KRG Capital Fund IV-A, L.P. KRG Capital Partners, LLC	Current Current Current Current Current
Invesco Advisers Inc. Invesco Capital Management LLC	Invesco Hong Kong Ltd. Invesco International Partnership Fund VI LP Invesco Private Capital, Inc. Invesco Senior Secured Management, Inc. Invesco U.S. Private Equity Partnership Fund VI LP	Current Closed Current Former Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Invesco U.S. Venture Partnership Fund VI LP	Closed
Keurig Green Mountain Inc.	Keurig Dr Pepper Inc.	Current
KitchenAid Portable Appliances Whirlpool Corp.	Whirlpool Corporation	Current
Knot Worldwide Inc., The	Brian Ruder Permira Advisers LLC Permira Advisers Ltd. Permira Credit Solutions III G.P. Limited Permira Holdings Ltd. Ryan G. Lanpher Thomas Eggemeier Thomas Phillip Guinand	Current Current Current Current Current Current Current Former
KPMG KPMG LLP	KPMG (HK) KPMG Auditores, S.L. KPMG International Cooperative KPMG International Ltd. KPMG International Services Ltd. KPMG Law Firm KPMG LLP KPMG LLP (Canada) KPMG LLP (Singapore)	Current Closed Closed Current Current Current Current Current Current
Kroll Restructuring Administration LLC	Duff & Phelps GmbH Duff & Phelps LLC Further Global Capital Management, L.P. Kroll Associates, Inc. Kroll International (UK) Ltd Kroll LLC Kroll Restructuring Administration LLC	Closed Closed Current Current Current Current Current
Kroll Restructuring Administration LLC Rialto Capital Management LLC	Duff & Phelps GmbH Duff & Phelps LLC Kroll Associates, Inc. Kroll International (UK) Ltd Kroll LLC	Closed Closed Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Kroll Restructuring Administration LLC	Current
	Stone Point Capital LLC	Current
Lazard Ltd.	Lazard, Freres & Co.	Current
	The Edgewater Funds	Current
LG&E & KU Energy LLC Louisville Gas & Electric PP&L Inc. PPL Electric Utilities Corp. PPL Utilities	LG&E and KU Energy LLC	Current
M3 Partners LP	AF I Originator S.à r.l. Christopher J. Wallace Don Suter Evergreen Real Estate Partners LLC Garret House Thomas D. Conway	Closed Current Current Closed Current Former
MacKay Shields LLC	Apogem Capital LLC New York Life Insurance Company	Current Closed
Marathon Asset Management Ltd.	Marathon Asset Management, LP	Current
Mellon Investments Corp.	Alcentra Limited	Former
Michaels Stores Inc.	The Michaels Companies, Inc.	Former
Monarch Utilities	SouthWest Water Company	Former
Morgan Stanley & Co. LLC SSB/Morgan Stanley	Metalmark Capital LLC Morgan Stanley Morgan Stanley Asia Limited Morgan Stanley Infrastructure Inc. Morgan Stanley Infrastructure Partners Morgan Stanley Investment Management Limited Morgan Stanley Real Estate Investing Morgan, Stanley & Co. Prime Property Fund	Closed Current Current Current Current Current Current Current Closed
MUFG Union Bank NA US Bank	Mitsubishi UFJ Financial Group, Inc. MUFG Securities Americas Inc. MUFG Union Bank, N.A.	Former Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
National Casualty Co.	Nationwide Mutual Insurance Company	Closed
National Fuel Gas Co.	National Fuel Gas Company National Fuel Gas Midstream LLC Seneca Resources Company, LLC	Closed Closed Current
Northern Trust Global Investments Ltd.	50 South Capital Advisors, LLC Northern Trust Fiduciary (Guernsey) Limited Northern Trust Fiduciary Services (Guernsey) Ltd.	Current Current Current
Northwestern Mutual Investment Management Co. LLC	Northwestern Mutual Investment Management Co. LLC Northwestern Mutual Investment Services LLC Northwestern Mutual Wealth Management Co. The Northwestern Mutual Life Insurance Company	Current Current Current Current
Northwoods III (San Antonio) LLC	CIM Group LLC	Closed
NP Royal Ridge LLC	MV Credit Partners LLP	Current
NPMC Retail LLC	CBRE Caledon Capital Management CBRE Global Investors, Inc. CBRE SPA CBRE SpA Italy CBRE, Inc.	Closed Closed Current Current Current
NTT America Inc.	NTT America, Inc.	Former
Old Republic Union Insurance Co.	Old Republic International Corp. Old Republic National Title Holding Co.	Current Current
Oppenheimer Asset Management Inc.	Oppenheimer & Co., Inc.	Current
Oracle America Inc.	Oracle America Inc. Oracle Corporation Oracle International Corporation	Closed Current Closed
Pacific Gas & Electric Co. PG&E	Pacific Gas and Electric Company	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
PGE		
PAPF Dimond LLC PAPF Redding LLC	BTIG, LLC	Current
Perkins Coie LLP	Stephanie I. Command	Closed
Ping Identity Corp.	Andrew M. Almeida	Current
	Jennifer J. Alper	Current
	Kenneth J. Virnig II	Current
	Orlando Bravo	Current
	Paul Holden Spaht, Jr.	Current
	Ping Identity Australia Pty. Ltd.	Current
	Ping Identity Australia Pty. Ltd. New Zealand	Current
	Ping Identity Canada, Inc.	Closed
	Ping Identity Corporation	Current
	Ping Identity France	Current
	Ping Identity Holding Corp.	Current
	Ping Identity Holdings Corp.	Current
	Ping Identity Holdings GP LLC	Current
	Ping Identity Holdings LP	Current
	Ping Identity Intermediate Holdings I LP	Current
	Ping Identity Intermediate Holdings II LP	Current
	Ping Identity International, Inc.	Current
	Ping Identity Israel Ltd.	Current
	Ping Identity Parent GP LLC	Current
	Ping Identity Singapore Pte. Ltd.	Current
	Ping Identity UK Ltd.	Current
	Ping Identity UK Ltd. Netherlands	Current
	Robert Sayle	Current
	Scott Crabill	Current
	Seth J. Boro	Current
	Thoma Bravo Advantage	Current
	Thoma Bravo Europe Fund, LP	Current
	Thoma Bravo Fund XII LP	Current
	Thoma Bravo Fund XIII LP	Closed
	Thoma Bravo Fund XV LP	Current
	Thoma Bravo Growth Fund LP	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Thoma Bravo LLC Thoma Bravo LP Thoma Bravo Oasis Fund LP	Current Current Current
Pinterest Inc.	Bingbai Hou	Former
Pleasant Hill Crescent Drive Investors LLC UBS UBS Securities LLC	Seema Khanna UBS AG, Board of Directors UBS AG, Hong Kong Branch UBS AG, London Branch UBS Asset Management (Americas) Inc. UBS Asset Management Funds Limited UBS Business Solutions US LLC UBS Hedge Fund Solutions LLC UBS International Infrastructure Fund II (A) LP UBS International Infrastructure Fund II (B) LP UBS International Infrastructure Fund II (C) LP UBS Investment Bank UBS O'Connor LLC UBS Securities Hong Kong Ltd. UBS Securities LLC UBS Warburg	Former Current Closed Current Current Current Closed Current Former Former Former Former Current Current Closed Current Current
PNC Bank NA	SP Capital Partners LLC The PNC Financial Services Group, Inc.	Closed Closed
PRGX USA Inc.	Ardian France SA Ardian Investment UK Limited	Current Closed
PricewaterhouseCoopers International Ltd.	David Jonas PricewaterhouseCoopers LLP PricewaterhouseCoopers LLP Ontario	Current Current Former
PSE&G Co. PSEG Long Island LLC	Public Service Enterprise Group Inc.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Rainier Colony Place Acquisitions LLC	Rainier Partners Fund I, LP	Current
Rainier Summit Woods Acquisitions LLC	Rainier Partners Fund I-A LP	Current
	Rainier Partners, LP	Current
Realpage Utility Management Inc.	RealPage Parent, LP	Current
	RealPage Utility Management Inc.	Current
Redwood Supply Chain Solutions	Joost F. Thesseling	Current
	Timothy Hall	Current
Rialto Capital Management LLC	Stone Point Capital LLC	Current
Russell Investment Management LLC	Reverence Capital Partners LLC	Current
	Reverence Capital Partners Opportunities Fund II LP	Former
Russell Investment Management LLC	TA Associates Management LP	Current
Safety National Casualty	HCC Insurance Holdings, Inc.	Current
Safety National Casualty Corp.		
Safety Specialty Insurance Co.		
Safra Securities LLC	Safra National Bank of New York	Closed
	Safra Securities LLC	Former
Sailpoint Technologies Inc.	SailPoint Parent, LP	Current
	SailPoint Technologies Canada, Inc.	Current
	SailPoint Technologies GmbH	Current
	SailPoint Technologies Holdings Inc.	Current
	SailPoint Technologies Inc.	Current
	SailPoint Technologies India Private Ltd.	Current
	SailPoint Technologies Intermediate Holdings, LLC	Current
	SailPoint Technologies Israel Ltd.	Current
	SailPoint Technologies Japan G.K.	Current
	SailPoint Technologies Korea	Current
	SailPoint Technologies Mexico, S.A. de C.V	Current
	SailPoint Technologies Netherlands, BV	Current
	SailPoint Technologies Pte Ltd.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	SailPoint Technologies SARL SailPoint Technologies UK Ltd. SailPoint Technologies United Arab Emirates	Current Current Current
SAS Institute Inc.	SAS Institute Inc.	Current
SEMCO ENERGY Gas Co. Washington Gas Light Co.	WGL Holdings, Inc.	Closed
SG Americas Securities LLC	Societe Generale Americas	Closed
Shops at Summerlin South LP, The	Howard Hughes Corporation, The Special Committee of the Board of Directors of The Howard Hughes Corp.	Current Current
Shops of Tupelo LLC, The St. Cloud Rainbow Village LLC Superior Propane Valley Hills Mall LLC	BPR REIT Services LLC Brookfield Asset Management Inc. Brookfield Asset Management, LLC Brookfield Business Partners LP Brookfield Capital Partners Ltd. Brookfield Infrastructure Debt Fund II LP Brookfield Properties Development LLC Brookfield Renewable Partners LP Brookfield Special Investments LLC GFI Energy Group of Oaktree Capital Management Jordon Kruse Matthew Wilson Oaktree Acquisition Corp. Oaktree Acquisition Corp. II Oaktree ATI Investors LP Oaktree Capital Management LP Oaktree Lending Partners Corporation Oaktree Maritime Finance Holdings XI Ltd. Oaktree Middle-Market Direct Lending Unlevered JPN-A 2017 Fund, L.P	Current Former Current Closed Closed Current Current Current Current Current Current Current Closed Current Current Current Current Closed Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Oaktree Opportunities Fund XI Feeder (Cayman) LP	Current
	Oaktree Power Opportunities Fund IV (Parallel) LP	Current
	Oaktree Power Opportunities Fund IV LP	Current
	Oaktree Specialty Lending Corporation	Current
	Oaktree Strategic Credit	Closed
	Ronald N. Beck	Former
Silver Point Capital LP	Silver Point Capital	Current
	Silver Point Capital LP	Current
Squarepoint OPS LLC	Squarepoint Capital LLP	Current
SREIT Palm Beach Lakes Blvd LLC	JAWS Estates Capital, LLC	Current
	SH Group Global IP Holdings LLC	Former
	SPT Infrastructure Finance, LLC	Current
	Starwood Capital Europe Advisers, LLP	Former
	Starwood Capital Global I LLC	Current
	Starwood Capital Group Global I LLC	Current
	Starwood Capital Group Global, L.P.	Current
	Starwood Capital Operations LLC	Current
	Starwood Distressed Opportunity Fund IX Global LP	Current
	Starwood Distressed Opportunity Fund IX-1 International, L.P.	Current
	Starwood Distressed Opportunity Fund IX-1 U.S., L.P.	Current
	Starwood Energy Group Global LLC	Current
	Starwood Energy Infrastructure Co-Invest Fund, L.P.	Closed
	Starwood Energy Infrastructure Fund, L.P.	Closed
	Starwood European Finance Partners Ltd.	Former

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Starwood International Opportunity Fund IX Investor L.P.	Current
	Starwood Property Trust, Inc.	Closed
	Starwood U.S. Opportunity Fund IX Investor L.P.	Current
Starr Surplus Lines Insurance Co.	Starr Principal Holdings, LLC	Closed
State National Insurance Co. Inc.	Markel Corporation	Closed
	Markel Ventures, Inc.	Closed
Stop & Shop Supermarket Co. LLC, The	Koninklijke Ahold Delhaize N.V.	Current
SVAP II Creekwalk Village LLC	The Sterling Organization LLC	Current
Sycamore Partners Management LP	Stefan Kaluzny	Current
	Sycamore Partners Management, L.P.	Current
Target Jefferson Boulevard LLC	Stephanie Lundquist	Closed
	Target Corp.	Current
Tata Consultancy Services Ltd.	Tata Consultancy Services Ltd.	Current
TD Bank NA	TD Securities Inc.	Current
Toshiba GCS	Toshiba Corp.	Current
TPP 207 Brookhill LLC	TriGate Capital, LLC	Current
TPP Bryant LLC	TriGate Property Partners III, L.P.	Former
Vanguard Group Inc., The	The Vanguard Group	Current
VeriFone Inc.	Verifone Systems, Inc.	Current
Verizon Business Network Services Inc.	Verizon Communications Inc.	Current
Verizon Wireless Services LLC		
Wells Fargo	Jon Kossow	Former
	Norwest Equity Partners	Current
	Wells Fargo Asset Management (International) Limited	Current
	Wells Fargo Asset Management Luxembourg S.A.	Current
	Wells Fargo Bank, N.A.	Current
	Wells Fargo Securities LLC	Current
Welspun USA Inc.	Welspun Global Brands Limited	Current
	Welspun India Limited	Current
World Market of Texas LLC	Alexander Wolf	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	EF Hutton Kingswood Capital Management, LLC	Current Current
Zemoga Inc.	S4 Capital	Current
Zipline LLC	Kinder Morgan Energy Partners LP Kinder Morgan, Inc.	Closed Closed

Exhibit C

Etlin Declaration

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF HOLLY ETLIN IN SUPPORT OF THE
DEBTOR'S APPLICATION FOR THE ENTRY OF AN ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF KIRKLAND & ELLIS LLP
AND KIRKLAND & ELLIS INTERNATIONAL LLP AS ATTORNEYS FOR THE
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF APRIL 23, 2023**

I, Holly Etlin, Chief Restructuring Officer and Chief Financial Officer, of Bed Bath & Beyond Inc. being duly sworn, state the following under penalty of perjury:

1. I am the Chief Restructuring Officer and Chief Financial Officer, of Bed Bath & Beyond Inc. located at 650 Liberty Avenue, Union, New Jersey 07083.

2. I submit this declaration (this "Declaration") in support of the *Debtors' Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 23, 2023* (the "Application").² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor's tax identification number may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

The Debtors' Selection of Counsel

3. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

4. The Debtors drew on their experience working with Kirkland in connection with an August 2022 refinancing of certain of the Debtors' prepetition "first in, last-out" term loan facility and chose to continue working with Kirkland in these chapter 11 cases based on their positive experience in connection therewith.

5. Ultimately, the Debtors retained Kirkland because of its extensive experience in corporate reorganizations, both out-of-court and under chapter 11 of the Bankruptcy Code. More specifically, Kirkland is familiar with the Debtors' business operations and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well qualified and uniquely able to represent the Debtor in these chapter 11 cases in an efficient and timely manner.

Rate Structure

6. In my capacity as Chief Restructuring Officer and Chief Financial Officer, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business. Kirkland has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kirkland charges for non-bankruptcy representations. As discussed below, I am also responsible for reviewing the statements regularly submitted by Kirkland, and can confirm that the rates Kirkland charged the Debtors in the prepetition period are the same as the rates Kirkland will charge the Debtors in the postpetition period.

Cost Supervision

7. Pursuant to the DIP Order,³ professionals proposed to be retained by the Debtors are required to provide weekly estimates of fees and expenses incurred in these chapter 11 cases. As a retained professional, Kirkland will be subject to those reporting requirements. Moreover, the Debtors and Kirkland recognize that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Kirkland. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Debtors will continue to review the statements that Kirkland regularly submits.

8. As they did prepetition, the Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, these budgets will provide guidance on the periods of time involved the level of the attorneys and professionals that will work on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

[Remainder of Page Intentionally Left Blank]

³ “DIP Order” means the *Interim Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* [Docket No. 76].

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: May 20, 2023

Respectfully submitted,

/s/ Holly Etlin

Name: Holly Etlin

Title: Chief Restructuring Officer and Chief
Financial Officer